

*City of DeSoto*

*Soaring for Excellence*

**ANNUAL BUDGET**  
**Fiscal Year 2011-2012**

**City of DeSoto, Texas**



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# City of DeSoto Reader's Guide FY 2011-2012 Budget

The purpose of this section of the budget document is to assist the reader in his or her efforts to understand the City's program of services for the upcoming fiscal year.

## Introduction

This section contains a listing of the key city officials of the City – the City Council, City Management and Managing Directors. There is a state map of Texas on which the location of the City of DeSoto is identified. Additional historic and demographic information about the City is contained in the Appendix section at the end of the budget document.

## Vision Statement and Work Plan

The 2011 – 2012 Goals and Objectives contain the City Council Vision Statement, an expression of the ideal DeSoto envisioned by the Council members. The Statement of Goals and Objectives also includes the Work Plan, which lists the action steps planned by City staff to accomplish the eleven goals developed by City Council in conjunction with the Vision Statement. The Vision Statement and Goals were developed by City Council in their annual retreat. City management and the Managing Directors developed the action steps listed under each of the eleven goals.

## Budget Message

This document, developed by the City Managers' Office, highlights the objectives to be accomplished during FY 2012 in the City's major funds.

## Policies

This section highlights the policies underlying the development of the FY 2011-2012 budget

- Budget Calendar
- City Charter Requirements
- City Budget Policies
- Basis of Budget and Accounting
- Financial Policies

## Financial Analysis

This section contains a comprehensive overview of the City's financial position

- Three-Year History of Budgeted Positions – a listing of budgeted positions by fund and department.
- Fund Structure – this document illustrates and explains the fund type and account groups utilized by the City of DeSoto. A companion document compares the measurement focus and budgetary basis/basis of accounting employed by the City's fund types and account groups.
- Budget Summary by Category – provides estimated beginning fund equity balances, summary totals of proposed revenues, expenditures, transfers in (out) and estimated ending fund equity balances at September 30, 2011 for all city funds.

- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2009-10, Projected FY 2010-11 and Adopted FY 2011-12.
- Three Year Comparison of Major Revenues – graphically illustrates changes in the City's major revenues of service charges, property, sales and franchise taxes. This document also explains the underlying reasons for the changes.
- Revenue Summary by Major Type – All Funds
- Revenue Summary by Fund
- Three Year Comparison of Major Expenditures – graphically illustrates changes in expenditures by major fund type. This document also explains the underlying reasons for the changes.
- Expenditure Summary by Fund
- Expenditure Summary by Function – All Funds

## General Fund

This section of the budget contains the following:

- Budget Summary – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Revenues by Category – provides additional detail of fund revenue by source.
- Summary by Department – provides additional detail of departmental expenditures.
- Property Tax Rate History – graphic illustration of property tax rates over several years.
- Sales Tax History – a graphic illustration of sales tax revenue over several years.

The remainder of this section provides an illustration of department functions and a program summary for each General Fund department and division. Departments are traditionally the highest level organizational units of municipal government operations. Examples of departments are Police, Fire and Development Services. The division is the most basic unit of organization structure. A division identifies a grouping of similar, related work activities. Examples of divisions include Municipal Court (Financial Services), Street Maintenance (Development Services) and Senior Center (Parks and Leisure Services).

The Program Summary contains a summary of financial and staffing resources. These summaries are presented in a historical format. Financial and staffing data are provided in terms of the prior year, the current year budget, the current year projected and adopted budget for the next fiscal year.

## Cooperative Efforts

This section provides the following information for the City's regional initiatives:

- Budget Update
- Program Summary

Regional Communications provides police, fire, medical aid and emergency service communications to DeSoto and several neighboring cities. Jail Operations provides incarceration services to DeSoto and neighboring cities.

## **Sales Tax Corporations**

This section provides budgetary information on the DeSoto Economic Development Corporation and the DeSoto Park Development Corporation. A portion of local sales taxes primarily funds these entities.

## **Water & Sewer Fund**

This section of the budget contains the following:

- Statement of Revenues, Expenditures and Changes in Available Financial Resources – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Water and Sewer Fund Major Revenue Sources - a graphic illustration of water and sewer revenue over several years.

The remainder of this section provides an illustration of department functions, and a program summary for each Water and Sewer Fund department.

## **Storm Drainage Utility and Sanitation Enterprise Funds**

This section provides budgetary data for the City's major enterprise funds. This data consists of a Statement of Revenues, Expenditure and Changes in Available Financial Resources, and a program summary.

## **Hotel Occupancy Fund**

This section of the budget contains the following:

- Budget Summary – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Hotel Occupancy Tax - a graphic illustration of hotel occupancy revenue over several years.

## **Debt Service Fund**

This section provides the following information for the Debt Service fund:

- Overview – an analysis of fund revenue by source and fund expenditures by category. This document also includes a graphic ten year comparative illustration of the City's per capita outstanding debt.
- Statement of Revenues, Expenditures and Changes in Available Financial Resources – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Computation of Legal Debt Margin
- Annual Debt Service Requirements for all City debt issues, followed by individual debt service requirements for each issue.

## **All Other Funds**

This section provides financial summaries for the remaining City funds. These funds are Governmental/Special Revenue funds, Capital Project and Enterprise funds. Each fund type within this section begins with a graphic overview illustrating the relationship between these funds and other city departments (or affiliated entities such as the DeSoto Economic Development Corporation).

## Capital Improvement Plan

This section provides an overview of the CIP program, a capital improvement program calendar of events, and a summary of planned CIP expenditures for the next five years in the following categories:

- Water and sewer
- Streets
- Parks
- Drainage
- Signals and Public Facilities
- Landscape – Sidewalks – Vision

## Appendix

Contains the following documents

- Budget glossary
- Budget ordinance
- Tax ordinance
- Bond ratings, investment and debt policies
- History of DeSoto
- City map
- Top ten taxpayers
- Community profile
- Miscellaneous statistics

Please contact the City's Financial Services department for questions related to the FY 2012 Budget Document at 972-230-9635.

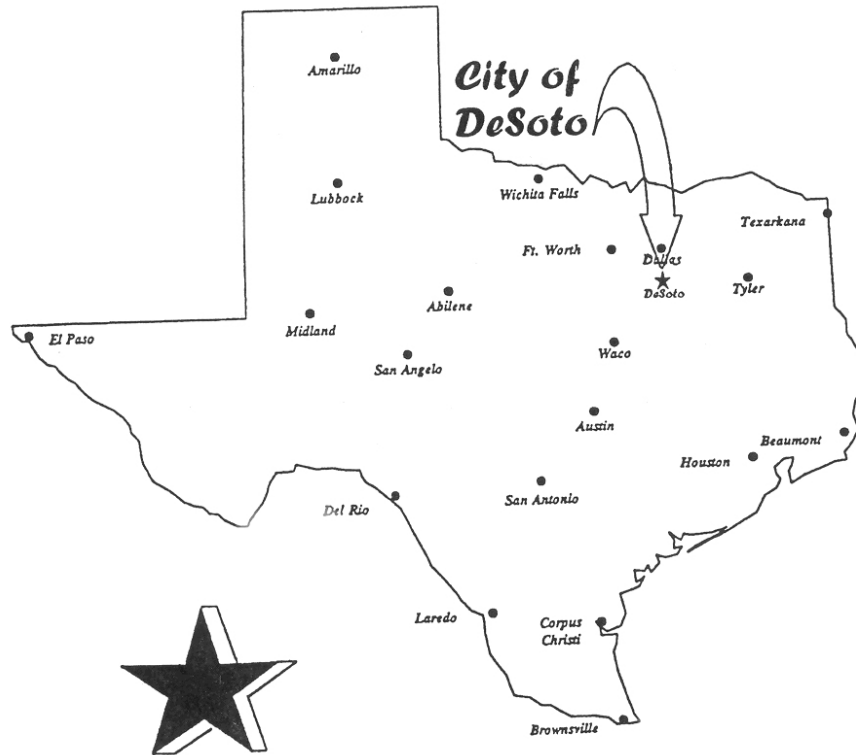
# City Officials

## City Council

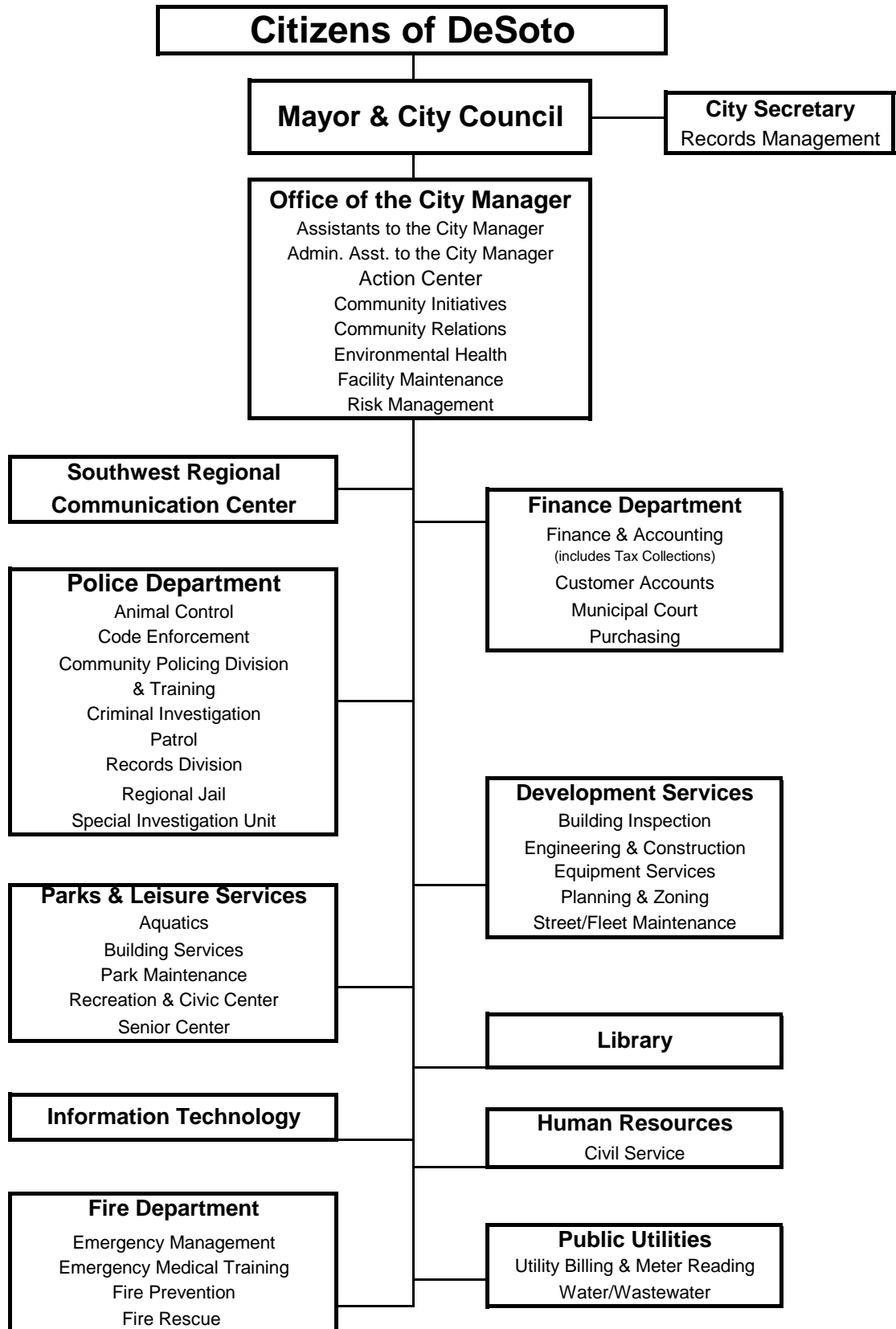
<b>Carl O. Sherman</b> Mayor Place One	<b>Patricia Ledbetter</b> Place Two
<b>Denise Valentine</b> Mayor Pro Tem Place Three	<b>Deshaundra Lockhart</b> Place Four
<b>Sandy Respass</b> Place Five	<b>James Zander</b> Place Six
<b>Jerry Edgin</b> Place Seven	

## City Employees

<b>Tarron Richardson, PhD.</b> City Manager	<b>Tracie Hlavinka</b> Assistant to the City Manager
<b>Lora Stallings</b> Assistant to the City Manager	<b>Casey Crear</b> Admin. Assistant to the City Manager
<b>Joe Gorfida</b> City Attorney	<b>Isom Cameron</b> Managing Director Public Utilities
<b>Renee Johnson</b> Managing Director Parks & Leisure Services	<b>Tom Johnson</b> Managing Director Development Services
<b>Kathleen Shields</b> Managing Director Human Resources	<b>Edena J. Atmore, CPA</b> Managing Director Financial Services
<b>Robert Lee</b> Interim Police Chief	<b>Fred Hart</b> Fire Chief
<b>Kathy Jones</b> Community Relations Manager	<b>Laura Hallmark</b> City Secretary
<b>Lucile Dade</b> Managing Director Library Services	<b>Dona Fernandes</b> Managing Director S.W.R.C.C.



*TEXAS*



**DESOTO**



## **CITY COUNCIL WORK PLAN FY2012 Goals and Objectives**

### **CITY COUNCIL VISION STATEMENT**

*DeSoto is an All-America City, rich in history, where people come to live, work, and play in a prosperous, attractive, culturally-inclusive community that is a destination for arts, family entertainment and sports.*

The following items are included in the FY2012 goals and objectives for the City:

#### **GOAL 1) MAKE DESOTO MORE PROSPEROUS**

- A. Consider a business plan and design for a heliport facility in Eagle Industrial Park.  
*DESOTO ECONOMIC DEVELOPMENT CORPORATION, DEVELOPMENT SERVICES (Quarters 1-4)*
- B. Review the final results of the public transit study and consider an implementation schedule for public transportation, as well as receive public comment on the multi-year public transportation plan.  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, ASSISTANT TO THE CITY MANAGER (COMMUNITY INITIATIVES) (Quarters 1-4)*
- C. In partnership with Senator Royce West, the University of North Texas at Dallas, the North Central Texas Council of Governments, and the Cities of Cedar Hill, Dallas, Duncanville, and Lancaster, utilize the information provided in the feasibility study for a four-year aviation academic program at the University of North Texas at Dallas and participate in a presentation to the 2013 legislative session.  
*MAYOR AND CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)*
- D. Explore the feasibility of a partnership with the University of North Texas at Dallas for a Bachelors Degree in Fire Science.  
*FIRE DEPARTMENT (Quarters 1-4)*

- E. Continue DeSoto's online presence through social-networking sites, to improve communication and promote our image as a progressive All-America City.

*ALL DEPARTMENTS (Quarters 1-4)*

- F. Facilitate online access through continuous review of our current website to make the site more user-friendly.

*ALL DEPARTMENTS (Quarters 1-4)*

- G. Increase the value of commercial assets through new development and redevelopment.

1. Encourage development of the Central Park Plaza node of the Hampton Road Redevelopment Plan.
2. Encourage development on the remaining three corners at the intersection of Belt Line Road and Westmoreland Road.
3. Facilitate growth and development in the Southwest Medical District.
4. Support the effort by the City and Trammell Crow to attract new retail tenants to the Town Center Project.
5. Provide, as appropriate, assistance to the redevelopment of the southwest corner of Pleasant Run Road and Hampton Road.
6. Encourage potential developers to acquire or retrofit the former Kmart building.
7. Assist in the redevelopment and securing of new tenants for the former Albertson's building.
8. Assist in the redevelopment and securing of new tenants for the former Winn Dixie building.
9. Assist in development of a civic/events center.
10. Explore possible acquisition of land located next to the Senior Center.
11. Explore industries on which to focus for City-wide economic development.

*DESOTO ECONOMIC DEVELOPMENT CORPORATION, MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)*

- H. Based on the results of the 2010 United States Census, implement the redrawn City Council district lines.

*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, PLANNING AND ZONING DEPARTMENT (Quarter 1)*

- I. Explore the feasibility of a mixed-use development on the Hampton Road Corridor, including a retail/restaurant/residential/hotel and/or convention center atmosphere on the southwest corner of Hampton and Pleasant Run Roads.

*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)*

## **GOAL 2) EMPLOYMENT-FOCUSED ECONOMIC DEVELOPMENT**

- A. Develop and establish a mixed-use zoning district in the Zoning Ordinance.

1. Identify potential areas to be rezoned. *(Quarters 1-4)*
2. Implement rezoning of identified areas. *(Quarters 1-4)*

*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE,  
DEVELOPMENT SERVICES*

- B. Develop an analysis of inland port long-range opportunities including physical needs and workforce demands. Present analysis to the City Council and the DEDC Board with a strategy to market DeSoto as a location for selected opportunities emanating from the inland port operation.  
*DESOTO ECONOMIC DEVELOPMENT CORPORATION, CITY MANAGER'S OFFICE (Quarters 1-4)*
- C. Explore possibilities of an entertainment venue in DeSoto.  
*CITY MANAGER'S OFFICE, DESOTO ECONOMIC DEVELOPMENT CORPORATION, PARKS AND LEISURE SERVICES (Quarters 1-4)*

**GOAL 3) ENCOURAGE REGIONAL ECONOMIC DEVELOPMENT**

- A. Develop a regional economic development vehicle to attract major employers to the Best Southwest region.  
*MAYOR AND CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)*
- B. Explore the possibilities of an interlocal agreement with Glenn Heights for economic development opportunities, which addresses public transportation needs for prospective employers.  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)*
- C. Explore the possibilities of a TIF agreement along the I-35 corridor with the City of Lancaster, Dallas County, Lancaster ISD, and DeSoto ISD.  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)*

**GOAL 4) MAKE DESOTO A SAFE, CLEAN, AND ATTRACTIVE COMMUNITY**

- A. Develop the 2013-2017 Capital Improvement Plan.  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, FINANCE DEPARTMENT (Quarters 1-4)*
- B. Implement the FY2012 Capital Improvement Plan.  
*DEVELOPMENT SERVICES (Quarters 1-4)*
- C. Continue efforts to implement the Hampton Road Redevelopment Plan.
  - 1. Focus efforts to work with potential developers at the South Hampton Road at Belt Line Road node and the Central Park node.
  - 2. Conduct a joint meeting with the DEDC Board to discuss their roles and responsibilities.

MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE,  
DEVELOPMENT SERVICES, DESOTO ECONOMIC DEVELOPMENT  
CORPORATION (Quarters 1-4)

- D. Continue program for the installation of lighted street signs at City of DeSoto Intersections.  
*DEVELOPMENT SERVICES (Quarters 1-4)*
- E. Continue to incorporate electronic materials as part of the services provided at the DeSoto Public Library.  
*LIBRARY, INFORMATION TECHNOLOGY (Quarters 1-4)*
- F. Implement pilot program of landscaping as screening along Hampton Road alleyways.  
*DEVELOPMENT SERVICES, CITY MANAGER'S OFFICE (Quarters 1-2)*
- G. Develop and present for Council consideration a proactive apartment Code Enforcement program.  
*DEVELOPMENT SERVICES, CODE ENFORCEMENT (Quarters 2-3)*

#### **GOAL 5) RECOGNIZE, PRESERVE, AND CELEBRATE DESOTO'S HISTORY**

- A. Create a pictorial or video history of the restoration of the Nance Farm facilities.  
*PUBLIC INFORMATION OFFICER, DESOTO TEXAS HISTORICAL FOUNDATION BOARD, CITY MANAGER'S OFFICE (Quarters 1-4)*
- B. *Plan and develop an archival system for displaying for public reference digitized copies of historical documents.*  
*LIBRARY, INFORMATION TECHNOLOGY, DESOTO TEXAS HISTORICAL FOUNDATION BOARD, RECORDS MANAGEMENT (Quarters 1-4)*
- C. Host a grand opening ceremony for the Nance Farmstead.  
*DESOTO, TEXAS HISTORICAL FOUNDATION BOARD, CITY MANAGER'S OFFICE, PUBLIC INFORMATION OFFICER (Quarters 1 and 3)*
- D. As part of Juneteenth Celebration, include local African-American historical contributions.  
*DESOTO, TEXAS HISTORICAL FOUNDATION BOARD, PARKS AND LEISURE SERVICES, LIBRARY (Quarters 1-4)*
- E. Identify other locations of historical significance within the City of DeSoto.  
*DESOTO, TEXAS HISTORICAL FOUNDATION BOARD, CITY MANAGER'S OFFICE (Quarters 1-4)*

#### **GOAL 6) CONSERVE AND PROTECT DESOTO'S ENVIRONMENT**

- A. Staff to continue review of all operations relative to the usage of energy and develop for presentation to the City Council a plan to reduce the energy required to provide our current levels of service.  
*FACILITY MAINTENANCE, ALL DEPARTMENTS (Quarters 1-4)*
- B. Explore the feasibility of introducing electric vehicles into the City of DeSoto fleet.  
*DEVELOPMENT SERVICES (Quarters 1-4)*
- C. Explore possible participation in the North Central Texas Council of Government's (NCTCOG) Illegal Dumping Case Study Program.
  - 1. Assess illegal dumping issues in DeSoto and apply for grant(s) that may fund avenues for illegal dumping abatement.  
*MAYOR AND CITY COUNCIL, CODE ENFORCEMENT (Quarters 1-4)*
- D. Prepare RFP criteria for the Solid Waste Contract.  
*ASSISTANT TO THE CITY MANAGER (COMMUNITY INITIATIVES), PUBLIC INFORMATION OFFICER (Quarters 1-2)*

#### **GOAL 7) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES**

- A. Implement the FY2012 Employee Wellness Program for City employees.  
*HUMAN RESOURCES, PARKS AND LEISURE SERVICES (Quarters 1-4)*
- B. The Mayor and City Council will host an employee appreciation luncheon in the spring of 2012.  
*MAYOR AND CITY COUNCIL (Quarter 2)*
- C. Investigate Cloud services for hosting city documents/server capabilities.  
*INFORMATION TECHNOLOGY (Quarters 1-4)*
- D. Explore feasibility of a tuition assistance/reimbursement program.  
*CITY MANAGER'S OFFICE, HUMAN RESOURCES (Quarters 1-4)*
- E. Implement an online application and applicant data-tracking system.  
*HUMAN RESOURCES, INFORMATION TECHNOLOGY (Quarters 1-4)*

#### **GOAL 8) CONTINUE LEADERSHIP ROLE IN COLLABORATIVE EFFORTS WITHIN THE REGION**

- A. Continue participation in the Emmitt J. Conrad Internship Program administered through Senator Royce West's Office.  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 3-4)*
- B. Continue to support efforts to obtain grant funding for youth programs, including DPAC, which support a long-range comprehensive program for youth in the City of DeSoto.  
*MAYOR AND CITY COUNCIL, POLICE DEPARTMENT (Quarters 1-4)*

- C. Continue discussion with other Best Southwest Cities the possibility of intercity public transportation options.  
*CITY MANAGER'S OFFICE, MAYOR AND CITY COUNCIL (Quarters 1-4)*

**GOAL 9) BECOME A DESTINATION FOR ARTS, FAMILY ENTERTAINMENT, AND SPORTS**

- A. Continue partnership with PALS, Chamber, and hotel/motel operators to develop a regional audience for events taking place in City of DeSoto facilities.  
*PUBLIC INFORMATION OFFICER, PARKS AND LEISURE SERVICES (Quarters 1-4)*
- B. Strategically pursue development of family entertainment businesses.  
*MAYOR AND CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)*
- C. Install directional signage for City facilities in rights-of-way.  
*CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES (Quarters 1-4)*

**GOAL 10) BUILD A STRONGER SENSE OF COMMUNITY**

- A. Support the Great Days of Service Program by advertising and promoting the program through the City Lights Newsletter, website, cable channel, and other avenues available to the City.  
*PUBLIC INFORMATION OFFICER (Quarters 2-3)*
- B. Continue to support the DeSoto Dining and Dialogue Program, Project Create Community, DeSoto Police And Clergy (DPAC) Program, Literacy Program through continuation in the FY2012 budget of financial support through the grant philosophy.  
*MAYOR AND CITY COUNCIL, PUBLIC INFORMATION OFFICER (Quarters 1-4)*
- C. Continue to support homeowners' associations through
1. Mayor's meetings with HOA officers on quarterly bases;
  2. Continuation of the Neighborhood Grant Program;
  3. Continuation of the HOA Involvement Workshop; and,
  4. Continuation of informational updates regarding programs and expanding information offered through the My Neighborhood website.
- MAYOR AND CITY COUNCIL, ASSISTANT TO THE CITY MANAGER (COMMUNITY INITIATIVES) (Quarters 1-4)*
- D. Enhance communication by hosting periodic meetings with residents in senior living facilities.  
*MAYOR AND CITY COUNCIL, DESOTO SENIOR CENTER MANAGER, PUBLIC INFORMATION OFFICER (Quarters 1-4)*

- E. Continue to expand the Library's collection of Hispanic materials to better serve the needs of our community.  
*LIBRARY (Quarters 1-4)*
- F. Determine locations and the feasibility of installing support poles for across-the-street banners that advertise City-sponsored events.  
*PARKS AND LEISURE SERVICES, PUBLIC INFORMATION OFFICER (Quarters 1-2)*
- G. Devise and host a community-wide pet event.  
*PARKS AND LEISURE SERVICES, MAYOR AND CITY COUNCIL (Quarters 1-4)*
- H. Explore the feasibility of implementing a community garden concept.  
*PARKS AND LEISURE SERVICES (Quarters 1-4)*
- I. Support the DeSoto Police And Clergy coalition between police officers and ministers who live or work in DeSoto. The coalition will allow ministers to provide counseling services to victims and perpetrators of crimes, be actively involved in youth sports activities, and be available as mentors for youth. They will also be expected to be a liaison between the community and law enforcement to encourage open communication and build relationships.
  - 1. Define activities, roles and expectations;
  - 2. Encourage growth/participation within ministerial community and the Police Department;
  - 3. Explore ordinance and/or campaign against "sagging"; and,
  - 4. Explore funding opportunities.*POLICE DEPARTMENT (Quarters 1-2)*
- J. Honor contributions of the U.S. Military by creating and broadcasting on the City's cable channel a video showcasing a soldier and his/her family that are stationed overseas.  
*MAYOR AND CITY COUNCIL, PUBLIC INFORMATION OFFICER (Quarters 1-4)*

#### **GOAL 11) ENHANCE STRATEGIES FOR MARKETING THE CITY OF DESOTO**

- A. Market DeSoto as a premier location, with an emphasis on "live, work, and play", through an advertisement campaign that includes all available medium.  
*PUBLIC INFORMATION OFFICER, DESOTO CHAMBER OF COMMERCE (Quarters 1-4)*
- B. Explore the financial feasibility of providing reusable bags for the Library.  
*LIBRARY (Quarters 1-2)*
- C. Advertise upcoming activities on the public access channel.  
*ALL DEPARTMENTS, PUBLIC INFORMATION OFFICER (Quarters 1-4)*

- D. Create press releases to promote good news in the City.  
*ALL DEPARTMENTS, PUBLIC INFORMATION OFFICER (Quarters 1-4)*
- E. Increase regional marketing of arts/culture/family entertainment events through television and radio advertisements and signage.  
*PUBLIC INFORMATION OFFICER (Quarters 1-4)*

# **PUBLIC UTILITIES DEPARTMENT**

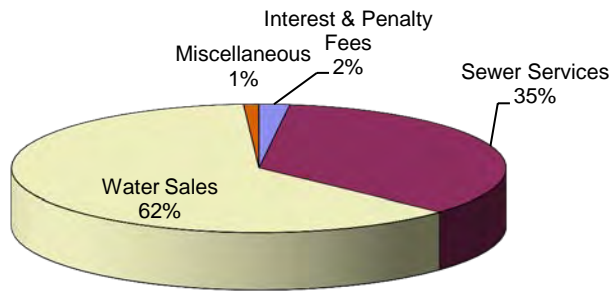
## **UTILITY BILLING DIVISION (CUSTOMER ACCOUNTS)**

- 1. Maintains utility billing records and accounts;**
- 2. Reads and maintains customer meters; and,**
- 3. Bills and collects from utility customers.**

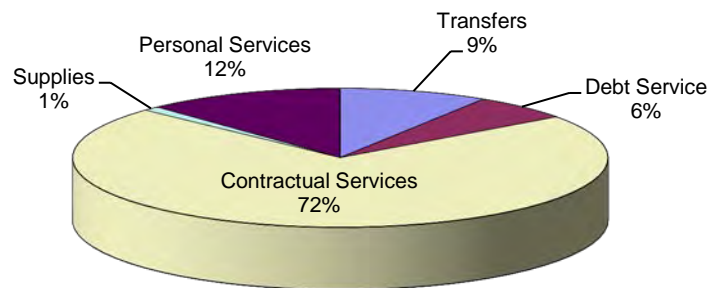
## **WATER / SEWER MAINTENANCE DIVISION**

- 1. Maintains and repairs water distribution and wastewater systems; and,**
- 2. Maintains two pump stations, one well, six ground and elevated water storage facilities, and two sewer lift stations.**

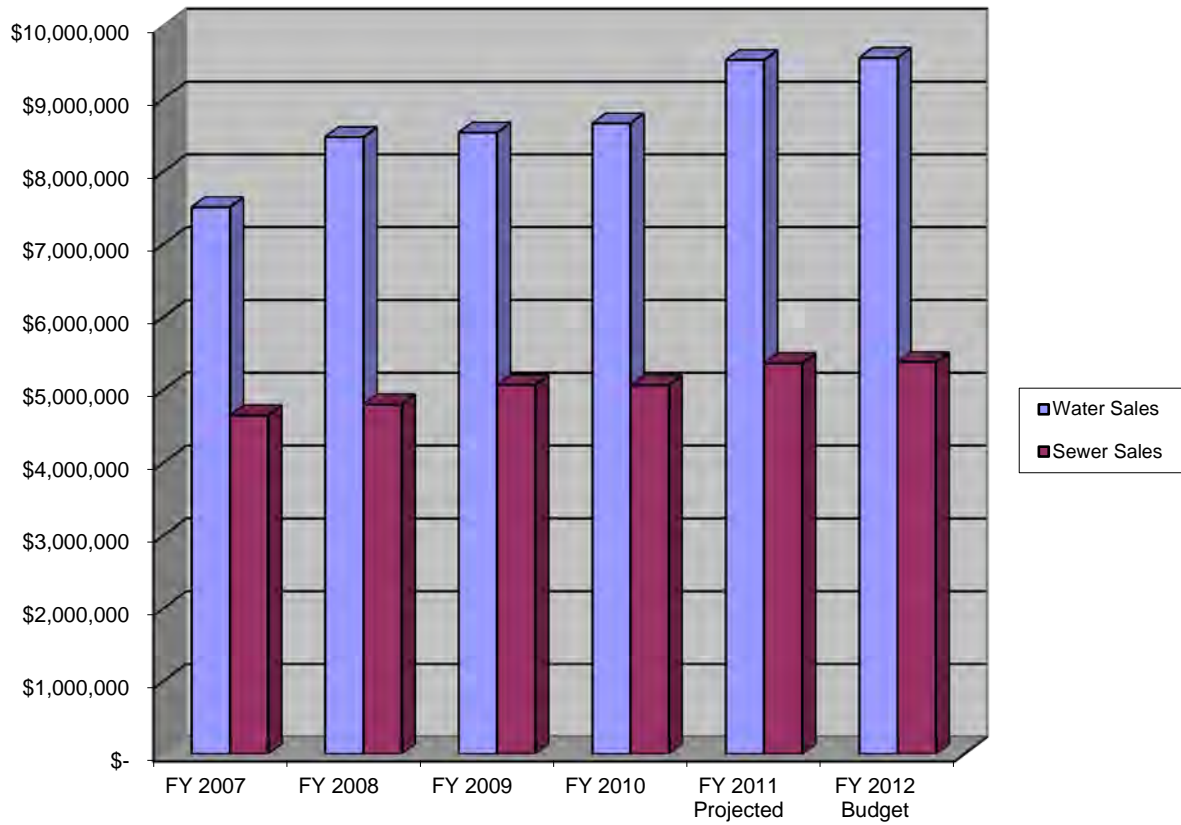
**Water & Sewer Fund Revenues Total Budget \$15,448,832**



**Water & Sewer Fund Expenditures Total Budget \$14,543,593**



**Water & Sewer Fund Major Revenue Sources**



<u>Fiscal Year</u>	<u>Water Sales</u>	<u>Sewer Sales</u>
<b>FY 2007</b>	\$ 7,510,967.00	\$ 4,653,095.00
<b>FY 2008</b>	\$ 8,473,955.00	\$ 4,804,431.00
<b>FY 2009</b>	\$ 8,535,710.00	\$ 5,069,841.00
<b>FY 2010</b>	\$ 8,662,331.00	\$ 5,062,106.00
<b>FY 2011 Projected</b>	\$ 9,531,128.00	\$ 5,367,960.00
<b>FY 2012 Budget</b>	\$ 9,562,805.00	\$ 5,380,371.00

# CITY OF DESOTO

## FUND WATER AND SEWER FUND 502

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
WORKING CAPITAL-BEGINNING BAL.	\$1,971,757	\$2,486,555	\$2,486,555	\$2,938,063
<b>REVENUES</b>				
WATER & SEWER SALES	\$13,780,652	\$14,580,101	\$14,992,988	\$15,038,176
WATER & SEWER CONNECTION	\$61,152	\$56,000	\$56,000	\$56,000
WATER & SWER SENIOR DISCOUNTS	(\$117,366)	(\$149,900)	(\$149,900)	(\$151,000)
PENALTY FEES	\$327,846	\$336,000	\$336,000	\$336,000
MISCELLANEOUS	\$187,394	\$135,000	\$154,656	\$154,656
INTEREST REVENUES	\$3,660	\$15,000	\$15,000	\$15,000
<b>TOTAL REVENUES</b>	<b>\$14,243,338</b>	<b>\$14,972,201</b>	<b>\$15,404,744</b>	<b>\$15,448,832</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$16,215,094</b>	<b>\$17,458,756</b>	<b>\$17,891,299</b>	<b>\$18,386,895</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$1,476,529	\$1,471,496	\$1,487,500	\$1,705,406
SUPPLIES	\$154,903	\$125,740	\$129,540	\$185,807
SERVICES & PROFESSIONAL FEES	\$9,632,325	\$10,856,778	\$10,351,028	\$10,467,028
CAPITAL OUTLAY	\$2,394	\$33,600	\$56,315	\$30,500
DEBT SERVICE	\$191,602	\$595,891	\$595,891	\$803,760
TRANSFERS TO OTHER FUNDS	\$705,238	\$1,337,188	\$678,838	\$751,092
TRANSFER TO FUND 508	\$1,617,476	\$0	\$1,200,000	\$600,000
NON-DEPARTMENTAL	(\$51,927)	\$100,000	\$0	\$0
<b>TOTAL APPROPRIATIONS</b>	<b>\$13,728,540</b>	<b>\$14,520,693</b>	<b>\$14,499,112</b>	<b>\$14,543,593</b>
WORKING CAPITAL -ENDING BAL.	\$2,486,555	\$2,938,063	\$3,392,187	\$3,843,302
Reserve Requirement -45 days	1,692,560	1,790,222	1,787,562	1,793,046
Amount over/(under) Reserve Requirement	793,995	1,147,840	1,604,626	2,050,256
# days covered	88	98	114	129

## CITY OF DESOTO

FUND	DEPARTMENT	
WATER AND SEWER FUND	FINANCIAL SERVICES	CUSTOMER ACCOUNTS
502	2	10

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$615,489	\$577,630	\$577,630	\$612,987
SUPPLIES	\$70,558	\$79,415	\$85,415	\$98,182
SERVICES & PROFESSIONAL FEES	\$62,373	\$165,252	\$65,252	\$75,452
CAPITAL OUTLAY	\$0	\$54,434	\$55,315	\$0
TRANSFERS TO OTHER FUNDS	\$262,000	\$262,000	\$278,004	\$265,500
<b>CUSTOMER ACCOUNTS</b>	<b>\$1,010,420</b>	<b>\$1,138,731</b>	<b>\$1,061,616</b>	<b>\$1,052,121</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>WATER AND SEWER FUND</b>	<b>DEVELOPMENT SERVICES</b>	<b>WATER/WASTEWATER MAINTENANCE</b>
502	3	20

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$837,198	\$873,801	\$873,801	\$1,072,354
SUPPLIES	\$14,960	\$21,325	\$19,125	\$62,625
SERVICES & PROFESSIONAL FEES	\$7,044,317	\$7,956,273	\$7,712,523	\$7,812,323
CAPITAL OUTLAY	\$2,394	\$1,000	\$1,000	\$30,500
TRANSFERS TO OTHER FUNDS	\$1,923,526	\$1,232,600	\$1,479,650	\$948,404
<b>DEVELOPMENT SERVICES</b>	<b>\$9,822,395</b>	<b>\$10,084,999</b>	<b>\$10,086,099</b>	<b>\$9,926,206</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	
<b>WATER AND SEWER FUND</b>	<b>NON-DEPARTMENTAL</b>	<b>ALL PROGRAMS</b>
502	99	

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b><u>EXPENDITURES</u></b>				
PERSONNEL	\$23,842	\$20,065	\$20,065	\$20,065
SUPPLIES	\$69,384	\$25,000	\$25,000	\$25,000
SERVICES & PROFESSIONAL FEES	\$3,822,510	\$2,573,253	\$2,573,253	\$2,579,253
DEBT SERVICE	\$191,602	\$595,891	\$595,891	\$803,760
TRANSFERS TO OTHER FUNDS	\$137,188	\$137,188	\$137,188	\$137,188
NON-DEPARTMENTAL	(\$51,927)	\$0	\$0	\$0
<b>NON-DEPARTMENTAL</b>	<b>\$4,192,599</b>	<b>\$3,351,397</b>	<b>\$3,351,397</b>	<b>\$3,565,266</b>

# CITY OF DESOTO

## FUND

### WATER METER REPLACEMENT FUND

503

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$ 544,253	\$ 713,090	\$ 713,090	\$ 400,948
INTEREST REVENUES	\$1,796	\$4,000	\$4,000	\$4,000
INTERFUND TRANSFERS	\$262,000	\$262,000	\$262,000	\$262,000
<b>TOTAL REVENUES</b>	<b>\$263,796</b>	<b>\$266,000</b>	<b>\$266,000</b>	<b>\$266,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 808,049</b>	<b>\$ 979,090</b>	<b>\$ 979,090</b>	<b>\$ 666,948</b>

## APPROPRIATIONS

PERSONNEL	\$2,972	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$91,987	\$378,000	\$578,142	\$378,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$94,960</b>	<b>\$378,000</b>	<b>\$578,142</b>	<b>\$378,000</b>
<b>FUND BALANCE-ENDING</b>	<b>\$ 713,090</b>	<b>\$ 601,090</b>	<b>\$ 400,948</b>	<b>\$ 288,948</b>

## CITY OF DESOTO

### FUND

#### WATER/SEWER EQUIP REPLACE FUND

504

### **SUMMARY**

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
Beginning Fund Balance	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS	\$0	\$0	\$0	\$17,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,000</b>

<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>17,000</b>
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### APPROPRIATIONS

CAPITAL OUTLAY	\$0	\$0	\$0	\$17,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,000</b>

ENDING FUND BALANCE	\$0	\$0	\$0	\$0
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# CITY OF DESOTO

FUND  
CIP-WATER & SEWER FUND  
508

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>WORKING CAPITAL-BEGINNING BAL.</b>	<b>\$5,543,436</b>	<b>\$9,321,877</b>	<b>\$9,321,877</b>	<b>\$9,911,477</b>
BOND PROCEEDS	\$0	\$3,800,000	\$3,800,000	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST REVENUES	\$19,113	\$10,000	\$10,000	\$10,000
INTERFUND TRANSFERS	\$6,417,476	\$1,200,000	\$1,200,000	\$600,000
<b>TOTAL REVENUES</b>	<b>\$6,436,589</b>	<b>\$5,010,000</b>	<b>\$5,010,000</b>	<b>\$610,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$11,980,025</b>	<b>\$14,331,877</b>	<b>\$14,331,877</b>	<b>\$10,521,477</b>
<b><u>APPROPRIATIONS</u></b>				
SERVICES & PROFESSIONAL FEES	\$1,032,784	\$39,600	\$0	\$0
CAPITAL OUTLAY	\$1,625,363	\$4,280,400	\$4,320,000	\$4,040,000
DEBT SERVICE	\$0	\$0	\$100,400	\$0
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,658,147</b>	<b>\$4,320,000</b>	<b>\$4,420,400</b>	<b>\$4,040,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$9,321,877</b>	<b>\$10,011,877</b>	<b>\$9,911,477</b>	<b>\$6,481,477</b>

## OFFICE OF THE CITY MANAGER

October 1, 2011

Honorable Mayor and Members of the DeSoto City Council:

In accordance with Article VII, § 2 of the City Charter, I dutifully submit the budget for Fiscal Year (FY) 2012. Within this budget document are the financial policies for the forthcoming FY with clearly defined explanations of any changes from the preceding FY. Equally important as the aforesaid statement are the estimated revenues derived from taxes and various other sources, which is inclusive of the current tax rate structure and the valuation of properties for FY2012. Additionally, an itemization of proposed expenses by all municipal agencies will be juxtaposed to previous FY actual expenses and current year-to-date (YTD) expenses. Further, there will be an account of any outstanding debt service, as well as any capital expenditures that will increase the bond indebtedness for FY2012. These various capital improvement projects will be categorized and presented in a five (5) year format based upon its defined level of importance determined by the City Council.

On Tuesday, March 22, 2011, the City Council began the process of strategically devising a budget plan that incorporated the principles previously mentioned. Although this was an arduous task due to the negative financial implications of the housing market and the capricious economy, the City Council provided the necessary leadership and guidance to formulate the proceeding approach to developing the FY2012 budget, as well as the financial plan for FY2013:

- Develop a budget that provides the same level of municipal services as in FY2011, with the defined -1% estimated growth factor
- Assess the potential loss of public services as a result of using the current tax rate for FY2012
- Prioritize the public services rendered by Police, Fire Rescue and Code Enforcement when evaluating any reduction-in-force (RIF)
- Incorporate the projected increase of \$.0223 in the Interest and Sinking Fund tax rate
- Evaluate the allocation process of funds for maintenance and replacement schedules
- Strategically develop a transition plan for all General Fund/Fund Balance expenditures that require more than one (1) year of funding
- Maintain personnel earnings at market level by employing the annual salary survey
- Utilize General Fund/Fund Balance for the following items: User Fee Analysis (\$15,000); Independence Day Fireworks Show (\$25,000); Neighborhood Grants Program (\$20,000); Summer Youth Program (\$75,000); Illuminated Street Signs (\$50,000);

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Christmas Tree Lighting Ceremony (\$20,000); Summer Intern Program (\$25,000); NEOGOV Workforce Management Program (\$10,000); Economic Incentives (\$221,000); Hampton Road Pilot Landscaping Project (\$50,000); and Corner Theater Risers (\$7,000)

In addition to the aforementioned items, the City Council also integrated the following items into the FY2012 budget at its annual planning retreat:

- |                            |          |
|----------------------------|----------|
| • Project Create Community | \$10,000 |
| • DeSoto Reads             | \$5,000  |
| • Dining and Dialogue      | \$5,000  |

### *~General Fund Revenues~*

Over the years, the City of DeSoto has been extremely fortunate in terms of financial stability and growth. During this time, numerous capital projects were undertaken to increase the visibility and vitality of the community. However, over the past couple years, the City of DeSoto has not been as fortunate as in the past due to the declining national housing market and unstable global economy. As with countless municipalities around the country and particularly in the north Texas region, the City of DeSoto began experiencing descending taxable assessed valuations after a few years of progressive growth.

Specifically, in FY2010, the proposed budget was based on a taxable assessed valuation of \$2,975,000,000. Yet, the overall wealth of the community continued to spiral downward and the finalized budget was prepared by utilizing the monetary figure of \$2,938,727,244. The financial impact of losing \$36,272,756 weighed tremendously on the purse-strings of the City, which manifested into significant reductions in operational expenses and service adjustments.

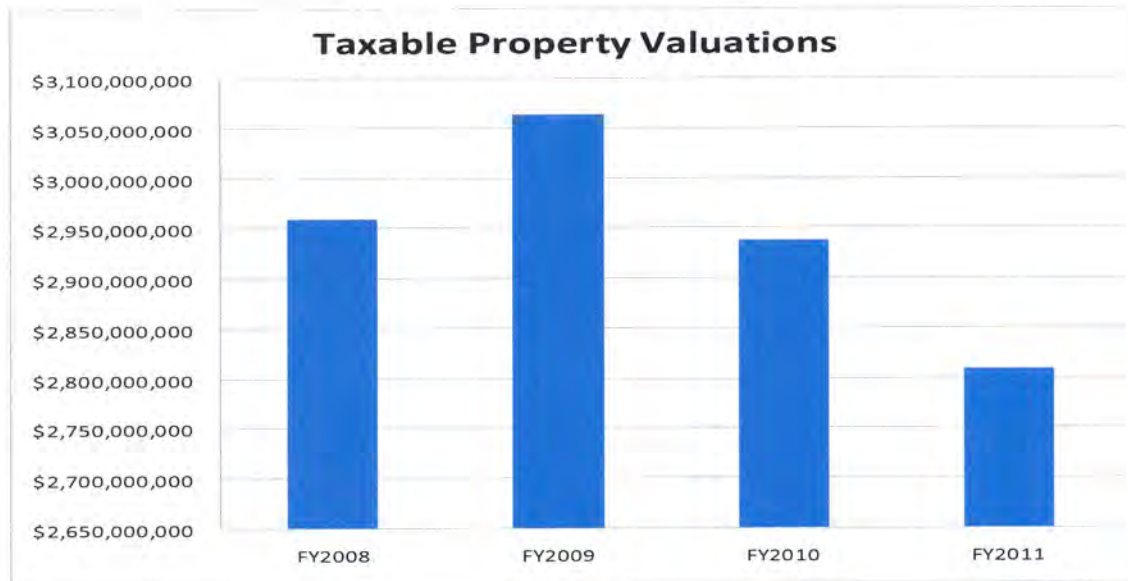
In March of 2010, Dallas Central Appraisal District (DCAD) visited the City and reported that its preliminary estimated reappraisal plan had indications that the “grand total taxable value” would be relatively flat. Disappointingly, throughout the budget preparation process for FY2011, taxable values continuously diminished from a projected \$2,980,000,000 to an unthinkable \$2,810,329,891. In essence, from FY2010 to FY2011, the City lost approximately \$128,397,353 in property value after reaching its highest point in FY2009 at \$3,064,485,872.

Based upon the projections presented by DCAD for the FY2012 budget, it is anticipated that only 16% of residential; 45% percent of commercial; and 100% of business personal property will be reappraised. These numbers fair extremely well in comparison to last year when reappraisals were at 45% for residential; 76% percent for commercial; and 100% for business personal property. As a result of these munificent percentage changes, it was determined that the growth rate would likely be between 0% and -5% for FY2012.

In consequence of the denoted percentages for growth and reappraisal rates, the City Council recommended that the administration produce a proposed budget based upon a community

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wealth of \$2,782,226,592 for FY2012. This defined monetary figure is a variance of approximately \$28,103,299 from FY2011, which further reduces the value of the penny on the tax rate. For illustration purposes only, in FY2011, the penny was worth \$281,032 in comparison to \$278,222 (Monetary worth of penny for the proposed FY2012 budget). Furthermore, the operations and maintenance (O & M) tax rate of \$0.5049 in FY2011 generated a total of \$14,189,355 in property taxes. Conversely, in FY2012, the same O & M tax rate would have only produced \$14,047,462 in property taxes if the total wealth of the community remained at \$2,782,226,592.



However, the final figures provided by DCAD for FY2012, indicated that the City had a taxable value of \$2,795,486,741. This certified taxable value of \$2,795,486,741 is approximately \$13,260,149 more than the projected \$2,782,226,592 that the proposed budget was being built upon. The difference of \$13,260,149 supplies the City with an additional \$66,000 in property tax revenues. By utilizing the monetary figure of \$2,795,486,741, the City will generate a total of \$14,114,412 (Excludes Payment in Lieu of Property Taxes (PILOT)) in property taxes for FY2012 by using the current O & M tax rate of \$.5049.

As a point of reference in terms of historical financial verity, City taxes have ranged from \$0.6997 to \$0.7351, over the past four (4) FYs with the latter being the highest. In FYs 2008 and 2009, the O & M portion of the tax rate remained constant at \$0.4859. However, in FY 2010 this rate increased by \$0.0100 and \$0.009 in FY2011. This last increase of \$0.009 generated approximately \$252,929, which enabled the City to maintain its workforce and service levels.

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## *~General Fund Expenditures~*

Over the past four (4) FYs, the defined GF spending plan for the City of DeSoto has remained relatively constant in the \$29 million dollar range. Maintaining expenditures around \$29 million dollars in the GF has been a monumental task for Managing Directors who have utilized every budgetary measure, as well as means to decrease the possibility of reducing personnel, which would negatively impact service levels provided to City residents.

During the planning phase of the FY2012 budget, the City projected GF expenditures to exceed \$30 million dollars due to significant increases in operational and personnel costs. As in previous FYs, the administration has toiled with due diligence to reduce expenditures by combining programs and services. By incorporating this methodology, personnel and operational costs have been reduced to the very minimum in order to continue the quality services desired by City residents. In an effort to maintain continuity with this strategy, the administration was able to balance the budget by employing a spending plan of \$29,699,104.

The FY2012 budget incorporates the goals and objectives set forth by the City Council, which was expressly defined in the beginning of this document. By utilizing the monetary figure of \$2,795,486,741, which is essentially equivalent to the anticipated -1% growth factor in assessed property valuations will generate a total of \$14,114,412 in property taxes. This monetary figure was obtained by using the same O & M tax rate for FY2011. The revenues for the FY2012 GF budget are \$29,709,414 with operating expenditures of \$29,699,104, which resulted in the GF budget being balanced with revenues exceeding expenditures by \$10,310.

### Parks and Leisure Services

Last FY, the Parks and Leisure Services (PALS) Department creatively used its Recreation Revolving Fund to absorb expenditures that would traditionally be expensed through the GF. In FY2012, PALS thoroughly reviewed its budget again for monetary savings and determined that it was possible to eradicate approximately \$50,000 in expenditures by reducing the number of Recreation Specialists by one (1) and utilizing part-time personnel to compensate for the services previously provided by the full-time position. PALS also reduced expenditures in the amount of \$6,000 by charging internal customers for linen use in the banquet rooms. In the past, PALS absorbed the costs associated with renting linens from the vendor instead of charging the agency responsible for using these items for ceremonies.

Another component that is incorporated in the PALS FY2012 budget are the costs associated with the use of electricity, gas and water that has been financed through the Energy Management Fund since 2006. Over the years, the Energy Management Fund has been underfunded and has been operating in the "red". In an effort to bolster this underperforming fund, PALS allocated \$35,000 in FY2012 and \$70,000 in FY2013 to reimburse this fund for past expenditures. These transfers will continue beyond FY2013 until this fund begins operating in the "black" and is balanced.

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### Street Maintenance Division

Last FY, the Street Maintenance Division, which is a subsidiary of the Department of Development Services, modified its organizational structure by reassigning three (3) Service Providers and one (1) Supervisor to the Storm Drainage Fund. These personnel changes significantly increased the efficiency and effectiveness of the Storm Water Maintenance Program and saved the GF approximately \$180,000. These positions will continue to be funded through the Storm Drainage Fund in FY2012.

Another component of monetary savings that was once an annual expenditure for this fund is the completion of three (3) Capital Improvement Projects (CIP). These three (3) CIPs included modifications to existing structures, as well as the construction of roads, sidewalks, medians, street lights and traffic signals. The cost savings from these CIPS being completed on schedule and within budget enabled the Interest and Sinking Fund (I and S) to finance other projects.

### Library Services

Over the past eleven (11) FYs, the DeSoto Public Library (DPL) has received the “Lone Star Libraries Grant” from the State of Texas. The “Lone Star Libraries Grant” is specifically designed to provide funding for a part-time Librarian position. However, in FY2012, the DPL will not receive funding for this part-time position from the State of Texas. This position will be funded for the next five (5) FYs through the GF.

Lastly, a small fund balance in the Internet Printing Revenue Fund will be used to purchase two (2) new personal computers for the Extended-Hours Computer Room. These personal computers will also be included in the Electronic Replacement Fund, which will fund their replacement every five (5) years. These basic changes will enhance the quality of computers offered to the public.

### Southwest Regional Communications Center

In FY2011, the Southwest Regional Communications Center (SWRCC) celebrated its tenth anniversary of a collaborative initiative with the Best Southwest Cities of DeSoto, Duncanville and Cedar Hill. This partnership has been extremely beneficial in terms of reducing the costs associated with operating individual emergency dispatch centers. In today’s economy, these joint ventures are of the utmost importance in terms of sharing costs. The significance of this collaboration was justified in the FY2011 budget and again in FY2012. In FY2012, the budget for SWRCC mirrors its FY2011 allocation of \$2,532,053. This allocation is divided evenly among the three (3) Cities of DeSoto, Duncanville and Cedar Hill.

Additionally, in FY2012, the SWRCC cooperative will utilize an innovative approach towards cost savings by reducing the number of Dispatcher positions by four (4) and increasing the position of Supervisor by one (1). This organizational change allows for the implementation of a

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twelve (12) hour shift policy, which represents a savings of \$200,000 in salaries and benefits. These funds will be utilized to purchase twelve (12) servers, eight (8) CAD computers and data storage.

### Fire Rescue Department

Over the years, the Fire Rescue Department has been provided with a defined budget allocation based upon a percentage methodology. In an effort to maintain continuity with the historical budget process, the same practice was used for the preparation of the FY2012 budget. However, in FY2012, the final budget allocation could only be reduced by \$50,000 instead of the historical amount of \$150,000. The reason for this occurring in FY2012, was due to the Fire Rescue Department filling two (2) of its three (3) annually vacant positions that stem from attrition.

### Police Department

The Police Department utilizes the same budget methodology as the Fire Rescue Department and shares in the hardship of filling vacant positions during any given FY. As a result of these vacancies, the GF maintains a salary savings of \$250,000. However, in FY2012, only \$200,000 will be transferred back to the GF due to the Police Department being able to hire one (1) additional position.

In FY2012, the Police Department will also reduce its Animal Control budget by \$8,000. This was primarily due to significant reductions in its overtime and part-time personnel. Although the Animal Control division reduced its budget by nearly \$8,000, the cost to operate the animal shelter and service its debt has increased the annual financial contribution amount from \$147,000 to \$155,000.

### Development Services Department

In FY2012, the Development Services Department will transfer its Construction Inspector position to the Water and Sewer Division. Over the past few years, construction projects have significantly decreased, while new infrastructure projects, as well as modifications to the existing water and sewer system have increased. This organizational change will positively impact the GF by reassigning the \$64,497 in salary and benefits to the Water and Sewer Division.

### Human Resources Department

Annually, the Human Resources (HR) Department conducts a comprehensive regional salary survey that determines the monetary figure for personnel wage increases. The results of the salary survey for FY2012 were identical to those of the past two (2) FYs, which failed to identify a need for market adjustments in any of the salary categories. However, there are some exemptions to this salary survey that requires funding. Employees in the Police and Fire Rescue Departments are eligible for annual raises that are based upon promotions and educational accomplishments. Further, non-civil service personnel are qualified for raises if they have

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achieved a certain number of years in a particular position. In FY2012, the City will expend approximately \$65,000 to fund these raises.

Another expenditure that is determined by a comprehensive survey is the cost for health and dental insurance. Last FY, the cost for health and dental insurance increased by nearly 16.5% from the previous FY. In FY2012, the City will maintain the same health insurance plan from the previous FY. The only adjustment will be in the rate, which will increase by 11%.

Lastly, the Texas Municipal Retirement System (TMRS) provides participating cities with results of their annual actuarial study. The results of this study enable municipalities to budget for expenditures associated with retirement contributions for personnel. In FY2012, the actuarial rate will be 12.16%, which is a reduction of 3.38% from the previous FY. This reduction in the actuarial rate saved the City nearly \$400,000.

### Finance Department

In FY2012, the Municipal Court will eliminate one (1) of its part-time positions. This position will be augmented by the use of handheld computers used by the Police Department while issuing tickets. Prior to this advancement in technology, traffic violations were completed manually and later forwarded to the individual in the part-time position to input the information into the system for processing.

The Finance Department will also realize additional monetary savings from the elimination of the DeSoto Tax Office. In comparison to FY2011, the City will pay Dallas County approximately \$30,000 less for these services.

### Regional Jail Fund

The regional jail fund is a cooperative agreement between the Cities of DeSoto, Lancaster and Cedar Hill. Last FY, all three municipalities contributed funding in the amount of \$240,000. However, in FY2012, the contribution rate will increase by \$27,000 due to additional costs associated with transporting inmates to the Dallas County Jail and other operational expenditures that relate to this function.

### Energy Management Fund

This fund supports the costs associated with the use of electricity, gas and water for Facility Maintenance, Streets, Water/Wastewater and the Parks Department. This fund also provides contract and maintenance funding for a performance contract which started in 2006 with six (6) energy control reduction measures (ECRMs) to save energy. Some of the energy control reduction measures included HVAC upgrades with ice tanks, chiller for Town Center and City-wide lighting and plumbing retrofits. This contract is a ten (10) year commitment for performance and maintenance. For at least four (4) years now, this fund has carried a negative balance due to the exceeding electricity expenses and water consumption. After careful auditing

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of this fund, transfers from the General Fund over the next few years will bring this fund back to a positive balance. For FY2012 \$35,000 will be transferred from Fund 227 and \$38,500 from Fund 419 to cover the electricity costs. For FY2013, \$70,000 will be transferred from Fund 227 and \$77,000 from Fund 419 to cover electricity costs, which reflects scheduled increases from Oncor of 6.1% to 14%.

### General Administration

In FY2012, General Administration experienced some salary savings due to a decrease in the current salary of the new City Manager in comparison to the salary of the previous City Manager and the elimination of the Assistant City Manager position. These salary savings are realized in the areas of base salary, health benefits, life insurance and TMRS contributions. As a result of these salary savings, organizational modifications were able to be funded to substantially improve the efficiency and effectiveness of all operations associated with General Administration.

The first component of this process improvement plan involved adding the position of Administrative Assistant to the City Manager (AATCM). The AATCM is charged with oversight of departmental performance measures, Performance Incentive Program (PIP), employee evaluations and other organizational development initiatives.

The second phase of this plan revolved around the staffing of the Action Center and Community Initiatives Division. The staffing levels for the Action Center were at 2.5 and 1.5 for the Community Initiatives Division. This was primarily due to a full-time Customer Service Representative (Receptionist) position that was divided amongst the Action Center and Community Initiatives Division. In FY2012, the half-position will become full-time at the Action Center (increasing staffing by 0.5), and the half-position will also become full-time in the Community Initiatives Division (increasing staffing by 0.5). These changes represent the equivalent of one full-time position. The full-time Action Center position resolves phone coverage issues and allows for better customer service in the City Hall lobby. The full-time position in the Community Initiatives Division allows for a full-time Receptionist in General Administration.

### ~Enterprise Funds~

#### Sanitation Fund

The sanitation fee for FY2012 will remain constant at \$14.74 until the contract with Republic Waste Services expires in May of 2012. At that time, the FY2012 budget may have to be adjusted to finance the cost of this particular service.

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## Water and Sewer Fund

The Water and Sewer Fund is the second largest fund in terms of both revenues and personnel. Although this fund generates a substantial amount of revenue for the City, it expends a large portion of those proceeds to finance the contracted services provided by Dallas Water Utilities and the Trinity River Authority. In FY2012, these services will cost \$7,449,000.

### *\*Revenue*

In FY2011, the rates for water and sewer services were increased by 2.5% instead of the defined 5% to finance long-term debt. This increase is part of a five (5) year strategic plan to fund long-term debt instead of utilizing the “pay-as-you-go” philosophy for capital improvement projects. These incremental increases commenced in FY2009 and will desist in FY2013. In FY2012, there will be a 5.5% increase in wastewater fees.

## Water and Sewer Division

Over the years, the Divisions of Water and Sewer and Utility Billing have been operating in two (2) separate departments. In an effort to create operational efficiency and effectiveness, both divisions will be combined and named the Department of Public Utilities. Further, this reorganization will streamline the business process for utility services and eliminate the level of confusion for customers.

The FY2012 budget reflects funding for the establishment of the Department of Public Utilities and creation of the Managing Director position.

## Storm Drainage Fund

In FY2011, the Storm Drainage Fund absorbed expenditures for the positions of three (3) Service Providers and (1) Supervisor. Strategically, this organizational change enabled the Storm Drainage Division to operate more efficiently, as well as effectively in terms of accurately positioning personnel to manage specific job related responsibilities and functions. These positions will continue to be financed by this fund in FY2012 and beyond.

### *\*Revenue*

The Storm Drainage Fund receives funding on a monthly basis from residential and commercial users of the storm water system. The fee structure is divided into two (2) components, residential (\$6) and commercial (\$24). These funds are used to support the daily operations of the storm water program and capital improvement projects (CIP).

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## *~Tax Supported Fund~*

### Hotel Occupancy Fund

In FY2011, the City Council developed a strategic plan that specifically defined the overall operational goals and objectives for this fund. As a result of these individual guidelines, the City Council adopted a policy and procedures statement to direct the use of this fund. The following is a list of allocations for this fund in FY2012: Billboards and signs (\$40,000), Nance Farm Maintenance (\$80,000), DeSoto Chamber of Commerce - Tourism Committee (\$345,080), Arts Grants (\$80,000), DeSoto Hotel Association (\$51,000), Corner Theater Repair and Maintenance (\$4,000) and Sports Initiatives (\$20,000).

## *~Capital Improvement Program~*

On Saturday, February 19, 2011, the City Council began discussing the FY2012-2016 Capital Improvement Program (CIP), as well as the FY2011-2015 CIP at its annual mid-winter retreat. During this meeting, the City Council discussed various projects that would benefit the community in terms of beautification initiatives, infrastructure improvements and economic development projects. As a result of the current economy and the prospect of another difficult budget year, the City Council prioritized the importance of each project based upon its potential financial impact on the tax rate.

At the conclusion of the retreat, the City Council decided to utilize Certificates of Obligation (CO) to fund the following projects in FY 2011: heliport on Hampton Road (previously planned and funded through a reimbursing resolution), re-alignment of Wintergreen Road and restrooms for the Corner Theater. Moreover, it was decided that the remaining projects in the FY2011-2015 CIP would remain unfunded until the CIP Workshop on Thursday, March 31, 2011, where these projects could be further discussed.

The reconvening of the City Council on Thursday, March 31, 2011, at its CIP workshop, selected the proceeding projects to be funded by General Obligation Bonds (GO): Chattey Road reconstruction, Alley replacement program, Parkerville Road widening (Polk Street to Hampton Road) and park improvements. In addition to the previously listed projects, the City Council desired to revisit the proposed incentive package for the southwest corner (Hampton and Pleasant Run Roads) and the widening of Pleasant Run Road (Westmoreland Road to Cockrell Hill Road). Lastly, it was decided to implement a pilot landscaping project on Hampton Road with GF/FB Funds in FY2012.

The final phase of the CIP budget planning process was conducted on Tuesday, April 26, 2011. At the conclusion of this meeting, the City Council decided to move forward with utilizing COs to fund the heliport on Hampton Road (previously planned and funded through a reimbursing resolution), re-alignment of Wintergreen Road and restrooms for the Corner Theater. The City

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Council also decided to postpone the use of GO Bonds to fund an incentive package of \$3,500,000 for the development of the southwest corner of Hampton and Pleasant Run Roads pending the completion and further review of the PKF Consulting USA study. This particular incentive package was proposed and agreed upon by the City Council with some members dissenting. (In FY2010, the City Council earmarked \$2 million to be used for Catalyst Urban Development, LLC., in an effort to revitalize the previously mentioned corner).

*\*Attached within this budget document is the 2012-2016 CIP for all City Departments and Divisions.*

### Interest and Sinking Fund

This particular fund is utilized to address the principal and interest payments on debt acquired by the City. The methodology utilized to calculate the tax rate is derived from the taxable value of property and the monetary amount required to finance debt. However, due to the continuous reduction in taxable values and escalating payments due to previous, as well as current debt, this portion of the tax rate will be increased by \$.0223. This increase will set the debt service tax rate at \$25.25 per \$100 of property valuation for FY2012.

### ~Conclusion~

It is of the utmost importance that I extend my sincere thanks and appreciation to the newly formed internal finance committee, which is comprised of Edena Atmore, Assistant Director of Finance; Camelia Browder, Director of Finance; Casey Crear, Administrative Assistant to the City Manager; Tracie Hlavinka, Assistant to the City Manager; and Lora Stallings, Assistant to the City Manager. This particular committee was established to complete the unfinished budget document for FY2011, which was supposed to be published by the end of that calendar year. Although this was an extraordinarily time-consuming project, these individuals toiled tirelessly to ensure that the necessary financial information was precisely assembled and ready for distribution within a two (2) month timeframe.

This year will mark the end of a long career with the City of DeSoto for our Director of Finance, Camelia Browder. It has truly been a pleasure working with her over the past three (3) years on the budget, as well as various other initiatives that involved the Department of Finance. She has been a phenomenal asset to the City of DeSoto and for those that have worked with her over the years.

Best,



Tarron J. Richardson, Ph.D.  
City Manager

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**CITY OF DESOTO  
BUDGET CALENDAR  
FY 2011-2012**

March 22, 2011	Council Work Session on Budget and CIP Plan	Council, CM, all department heads
March 31, 2011	Training for staff, distribution of budget work papers, reports, and account numbers	Finance staff, departmental budget staff
March 31, 2011	Council Work Session on CIP	Council, Development Services staff, Finance staff
April 5, 2011	Meeting with department heads on allocations and budget process	CM, AtCM, Finance
April 26, 2011	Operating budgets due to Finance	Department heads
May 4-11, 2011	Department reviews with City Manager	CM, Finance Director, department heads
June 15, 2011	Performance Measures, goals and objectives due	Department heads
July 1, 2011	All insurance cost estimates, Performance Measures, and PIP Measures due	CM, department heads
July 14, 2011	Budget message from CM	
July 25, 2011	Receive the Certified Appraisal Roll; calculate the Effective Tax Rate	Tax Assessor/Collector
July 26, 2011	Council Budget Workshop	Council, CM, Finance Director
August 4, 5, 6, 2011	Council Budget Workshop	Council, CM, Finance Director
August 12, 2011	Publish "Effective and Rollback Tax Rates and Schedules"	Tax Assessor/Collector
August 16, 2011	Resolution accepting the tax roll, discuss the tax rate, take a record vote	Council
August 22, 2011	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Finance Director
August 23, 2011	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector
September 6, 2011	Public hearing on tax rate, budget, Council Work Plan	Council
September 20, 2011	Public hearing on tax rate, budget, Council Work Plan	Council
September 20, 2011	Adopt budget, CIP, tax rate, Council Work Plan	Council
October 1, 2011	Fiscal year 2012 begins	

# **CITY OF DESOTO**

## **CITY CHARTER REQUIREMENTS**

Article VII of the DeSoto City Charter sets out the following requirements:

### **Article VII**

#### **Section 1. Fiscal Year.**

The fiscal year of the City of DeSoto shall begin on October 1 of each calendar year and will end on September 30 the following calendar year. The fiscal year will also be established as the accounting and budget year. All funds collected by the City during any fiscal year including both current and delinquent revenue shall belong to such fiscal year end, except funds derived to pay interest and create a sinking fund on the bonded indebtedness of the City, may be applied to the payment of the expenses incurred during such fiscal year. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds actually on hand, shall become resources of the next succeeding fiscal year.

#### **Section 2. Preparation and Submission of Budget.**

The City Manager, before August 1 each year, shall prepare and submit the budget, covering the next year, to the Council, which shall contain the following information. In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.

- 1) The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial condition of the City.
- 2) An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
- 3) A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
- 4) A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.
- 5) A statement proposing any capital expenditure deemed necessary for undertaking during the next budget year and recommended provisions for financing.
- 6) A projected list of capital projects which should be undertaken within the five (5) next succeeding years.

7) All funds without exception are to be included in the annual budget document.

### **Section 3. Budget a Public Record.**

The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open to public inspection by anyone interested.

### **Section 4. Public Hearing on Budget.**

At the Council meeting at which time the budget is submitted the Council shall name the date and place of a public hearing and shall cause to be published in the official newspaper of the City the time and place, which will be not less than seven (7) days nor more than fifteen (15) days after the date of notice. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing to increase or decrease any items of expense.

### **Section 5. Proceeding on Adoption of Budget.**

After public hearing the Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least twenty (20) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council.

### **Section 6. Budget, Appropriation and Amount to be raised by Taxation.**

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the Council shall constitute the official appropriation as proposed expenditures for the current year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred to any item required for the same general purpose.

### **Section 7. Unallocated Reserve Fund.**

The City Manager may recommend for action by the Council, an unallocated reserve fund to be used for unexpected items of expense, which were not contained as original items of expenditures.

### **Section 8. Administration of Budget.**

Payments and obligations prohibited: No payment shall be made or obligations incurred against any allotment or appropriation except in accordance with appropriations duly made in the budget unless the City Manager or his designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriations and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. Notwithstanding anything above, there shall be no transfer of budgeted funds or monies from one department to another department without prior Council approval.

**Section 9. Financial Reports.**

The City Manager shall submit to the Council each month a report of the financial condition of the City by budget item, budget estimate compared to accruals for the preceding month and for the fiscal year-to-date. The financial records of the City will be maintained on an accrual basis to support this type of financial management. The City Manager shall make available to the City Council monthly a cash disbursement journal of the City of all funds and accounts.

**Section 10. Amending the Budget.**

Under condition which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the Council may, by a majority vote of the full membership, amend or change the budget to provide for any additional expense in which the general welfare of the citizenry is involved. These amendments shall be by ordinance, and shall become an attachment to the original budget.

# **City of DeSoto Budget Policies**

- A comprehensive annual budget will be prepared for all funds expended by the City or provided under contract to an outside entity for expenditure.
- Appropriations lapse at year-end and may not be carried over to the following fiscal year. However, exceptions is provided for the encumbrance of funds for specific projects or activities that were intended to be achieved in a given fiscal year but did not get accomplished. Multi-year capital projects will be funded by bond proceeds and have annually adopted budgets.
- The budget will be prepared in a clear manner to facilitate understanding by the citizens.
- All public hearings on the proposed budget and all budget workshops shall be open to the public.
- Copies of the proposed budget will be available to citizens in the City Public Library and the City Secretary's office will have copies available for review. Copies of the budget will be available for purchase through the City Secretary's offices or copies may be made at the library.
- The City Manager, prior to August 1<sup>st</sup> of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the below information. In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.
  1. The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City.
  2. An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
  3. A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
  4. A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.

5. A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing.
  6. A projected list of capital projects which should be undertaken within the five (5) next succeeding years.
- The budget will provide for adequate maintenance of capital assets and or their orderly replacement.
  - Expenditures shall not exceed City Council appropriations at the fund level without formally amending the budget.
  - Monthly revenue and expenditure reports shall be prepared.
  - The responsibility of preparing and administering the budget belongs to the City Manager. Any City Council appointed Boards or Commissions who desire to provide input into the budget process should provide their recommendations to the City Manager prior to the initiation of the process.
  - A balanced budget is always required provided fund balances on hand in excess of City policy shall be considered part of the resources available for the purpose of ensuring a balanced budget each year.
  - Fees and charges shall be set when possible so that those who directly benefit from a service, pay for it. These fees and charges shall be reviewed annually by the City Manager to determine whether they recover costs of services delivered and are competitive market.

# **City of DeSoto**

## **Basis of Budgeting and Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its “measurement focus.”

All governmental funds (i.e., General Fund, Special Revenue funds, etc.) are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating revenues of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary fund types, including enterprise funds (i.e., Water and Sewer, Drainage Utility), are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (assets net of liabilities) is segregated into invested in capital assets, net of related debt and unrestricted net asset components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net assets.

Financial information is presented using the modified accrual basis of accounting for all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both measurable and available). “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current accounting periods, or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem, franchise and sales tax revenues are recognized under the susceptible to accrual concept, since they are both measurable and available within 60 day after year end. Licenses and permits, charges for services (except for water and sewer billings), fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures are recorded when the related fund liability is incurred. Interest on general long-term debt is recorded as a fund liability when due or when amount have been accumulated in the debt service fund for payments to be made early in the following year.

The accrual basis of accounting is used in Proprietary Fund types, i.e., Enterprise Funds for financial reporting purposes. Under the full accrual basis of accounting, revenues and expenses are identified with a specific period of time, and are recorded as incurred, without regard to the date of receipt or payment of cash. For example, water and wastewater service charges are customarily recognized as revenues when billed, rather than at the time when the actual payment of the bill is received, in contrast to license and permit fees, which are recognized as revenues when payment is actually received in cash. This method of accounting is used for financial reporting purposes in the City’s comprehensive annual financial report; however, for budget presentation purposes, working capital is recognized as fund balance. Working capital, rather than unrestricted net assets, is used to represent fund balance in Enterprise Funds (which is similar to using the modified accrual basis). Under the working capital approach, depreciation expense is not budgeted, and capital outlay and debt service principal are budgeted as expenses. Working capital is generally defined as the difference between current assets (e.g., cash and receivables, etc.) and current liabilities (e.g., accounts payable), and provides a more thorough analysis of proprietary fund reserves for budget purposes than does the presentation of net assets. In addition, budgeting capital outlay as an expense for budgetary purposes allows the proposed capital purchases to be reviewed and authorized by City Council.

## RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, ADOPTING THE DESOTO FINANCIAL POLICY ATTACHED HERETO AS EXHIBIT "A"; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS;

**SECTION 1.** That the City of DeSoto Financial Policy attached hereto as Exhibit "A" be and the same is hereby adopted.

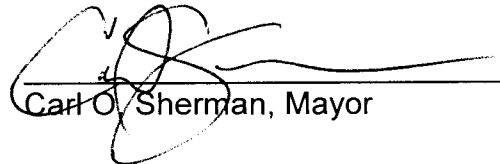
**SECTION 2.** That all provisions of the Resolutions of the City of DeSoto, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

**SECTION 3.** That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Resolution be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Resolution which shall remain in full force and effect.

**SECTION 4.** This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THE 18<sup>TH</sup> DAY OF OCTOBER, 2011.

APPROVED:

  
Carl O. Sherman, Mayor

ATTEST:

  
Laura Hallmark, City Secretary



## City of DeSoto Financial Policies

### Fiscal

**Balanced Budget** - Budgets can not exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends. Measures are developed to provide additional revenue and/or reduced expenditures to eliminate operating deficits.

**Long Range Planning** – The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to the budget approval date so that proper decision analysis can be made. A two year budget analysis of all City funds is developed to enable Council to understand the long term impact of budget decisions.

**Asset Inventory** – Annually, the City conducts a condition analysis of major capital assets such as streets. Additionally, the City maintains a capital improvement program based on stakeholder input and reflects all capital projects for a five-year horizon.

### Revenue

**Revenue Diversification** – A diversified and stable revenue system will be maintained to shelter the City from short run fluctuations in any one revenue source.

**Fees and Charges** – The City will maximize utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. There will be periodic review of fees and charges to ensure that fees provide adequate coverage of costs of service.

**Use of One-time Revenues** – One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.

**Use of Unpredictable Revenue** – The City will try to understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans. Use of unpredictable revenue will depend upon management's determination whether the revenue is considered a one time revenue or will recur annually.

**Revenue**

**Investments** – The investment policy is annually updated and approved by Council in compliance with the Texas Public Funds Investment Act. All investments are made in conformity with the Council approved policy.

**Expenditures**

**Debt Capacity, Issuance and Management** – Long term debt will not be used for operating purposes. Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project. When appropriate, self-supporting revenues will pay debt service in lieu of property taxes. The Debt Service current fiscal year debt requirement shall not exceed debt service property tax, self-supporting revenue and balances carried forward from the prior year. The debt per capita should be within norms based on a survey of comparable cities. Unspent capital project proceeds are transferred to debt service at the completion of the capital project. The City Charter provides that the City Council may not exceed the voter – authorized limit on any bond project.

**Reserve Accounts** – The General Fund is required to maintain a reserve of 60 days of budgeted expenditures. The Water and Sewer Fund is required to maintain a reserve of 45 days of budgeted expenses. These reserves are needed to protect against the possibility of temporary revenue shortfalls or unpredicted one-time expenditures.

**Operating/Capital Expenditure Accountability** - An independent audit will be performed annually by a public accounting firm who will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement. Full disclosure will be provided in the financial statements and bond representations. The Finance department will prepare for the City Manager and the City Council each month a report of the financial condition of the City by budget item, budget estimate compared to actual for the preceding month and fiscal year to date. Additionally, Finance will prepare quarterly capital project financial status reports for senior management review. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis, with thorough analysis.

## CITY OF DESOTO, TEXAS FUND STRUCTURE

All funds of the City of DeSoto are subject to appropriation and are classified into six “fund types” used by local governments.

Four of the six fund types are **governmental funds**. These are used by the City of DeSoto to account for governmental type activities. These are the general fund, the special revenue funds, the debt service funds and the capital project funds. Governmental funds use the “flow of current financial resources” measurement focus and the “modified accrual” basis of accounting.

1. General Fund:  
The chief operating fund of the City. Accounts for all financial resources not required to be accounted for in another fund type.
2. Special Revenue Funds:  
Revenue sources are designated for a specific purpose.
3. Debt Service Funds:  
Designated to meet current and future debt service requirements on general government debt.
4. Capital Project Funds:  
Funding for capital acquisition and construction projects.

Two of the fund types are **proprietary funds**. These are used by the City of DeSoto to account for “business type” activities. Business type activities receive a significant portion of their funding through user charges. Proprietary funds use the “flow of economic resources” measurement focus and the “full accrual” basis of accounting.

5. Enterprise Funds:  
Accounts for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.
6. Internal Service Fund:  
Allocation and recovery of costs of services provided to other governments. The City of DeSoto currently has no funds of this type.

The City includes all of its governmental and enterprise funds in the annual audited financial statements.

## BUDGETED POSITIONS

GENERAL FUND	FY 2010	FY 2011	FY 2012
<b><u>City Manager</u></b>			
City Manager	1	1	1
Assistant City Manager	1	1	0
Assistant to the City Manager	1	1	1
Administrative Assistant to the City Manager	0	0	1
Program Manager - Community Relations	1	1	1
Customer Service Representative	0	0	0
Total fulltime equivalents	4	4	4
<b><u>City Council/City Secretary</u></b>			
City Secretary	1	1	1
Total fulltime equivalents	1	1	1
<b><u>Records Management</u></b>			
Program Coordinator	1	1	1
Total fulltime equivalents	1	1	1
<b><u>Community Initiatives</u></b>			
Community Initiatives Manager	1	0	0
Senior Customer Service Representative	0	0	1
Assistant to the City Manager	0	1	1
Customer Service Representative	0.5	0.5	0
Total fulltime equivalents	1.5	1.5	2
<b><u>Environmental Health/Action Center</u></b>			
Sanitarian	1	1	1
Senior Customer Service Representative	1	1	2
Customer Service Representative	0.5	0.5	0
Total fulltime equivalents	2.5	2.5	3
<b><u>Finance and Accounting</u></b>			
Managing Director	1	1	1
Assistant Director	1	1	0
Program Administrator	0	0	1
Accountant I	1	1	2
Senior Customer Service Representative	1	1	1
Customer Service Representative	1.5	1.5	1
Coordinator	0.5	0.5	0
Total fulltime equivalents	6	6	6
<b><u>Municipal Court</u></b>			
Court Administrator	1	1	0
Program Manager	0	0	1
Deputy Court Clerk	2.5	2.5	0
Customer Service Representative	1	1.5	3.5
Total fulltime equivalents	4.5	5	4.5
<b><u>Purchasing</u></b>			
Purchasing Manager	1	1	0
Program Manager	0	0	1
Total fulltime equivalents	1	1	1
<b><u>Development Services and Engineering</u></b>			
Managing Director	1	1	1
Administrative Assistant	1	1	1
City Engineer	1	1	0
Systems Administrator	0	0	1
Operations Manager	1	1	1
Construction Inspector	1	1	0
Total fulltime equivalents	5	5	5

## BUDGETED POSITIONS

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<b><u>Building Inspection</u></b>			
Program Manager	1	1	1
Senior Building Inspector	1	1	1
Program Technician	1	1	1
Total fulltime equivalents	<u>3</u>	<u>3</u>	<u>3</u>
<b><u>Planning and Zoning</u></b>			
Systems Administrator	1	1	1
Program Technician	1	1	1
Total fulltime equivalents	<u>2</u>	<u>2</u>	<u>2</u>
<b><u>Street Maintenance</u></b>			
Program Administrator	1	1	1
Operations Coordinator	3	2	2
Senior Service Provider	2	2	2
Service Provider	4	1	1
Traffic Technician	1	1	1
Total fulltime equivalents	<u>11</u>	<u>7</u>	<u>7</u>
<b><u>Equipment Services</u></b>			
Field Supervisor	0	0	1
Senior Mechanic	1	1	0
Mechanic	1.5	1.5	1.5
Total fulltime equivalents	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
<b><u>Parks Maintenance</u></b>			
Program Administrator	1	1	1
Operations Coordinator	2	2	2
Senior Service Provider	2	3	3
Service Provider	5	5	5
Total fulltime equivalents	<u>10</u>	<u>11</u>	<u>11</u>
<b><u>Swimming Pool</u></b>			
Pool Manager	0.5	0.5	0.5
Assistant Pool Manager	1	1	1
Lifeguards	11	11	11
Cashiers	3	3	3
Total fulltime equivalents	<u>15.5</u>	<u>15.5</u>	<u>15.5</u>
<b><u>Parks Senior Center</u></b>			
Program Manager	1	1	1
Program Supervisor	1	1	1
Food Service Operator	1.5	1.5	1.5
Van Driver	1.5	1.5	1.5
Nutrition Assistant	0.5	0.5	0.5
Total fulltime equivalents	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>
<b><u>Parks Building Services</u></b>			
Field Supervisor	1	1	1
Senior Service Provider	1	1	1
Service Provider	4	4	4
Total fulltime equivalents	<u>6</u>	<u>6</u>	<u>6</u>
<b><u>Parks Recreation</u></b>			
Managing Director	1	1	1
Corner Theatre/Civic Center Coordinator	0	1	1
Program Administrator	1	1	1
Program Supervisor	3	2	2
Recreation Specialist	2	2	1
Senior Secretary	1	1	1
Recreation Attendant	4.5	4.5	4.5
Youth Football Coordinator	0	1	1
Total fulltime equivalents	<u>12.5</u>	<u>13.5</u>	<u>12.5</u>

## BUDGETED POSITIONS

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<b><u>Police</u></b>			
Managing Director	1	1	1
Assistant Police Chief	1	1	1
Police Captain	2	2	2
Police Lieutenant	5	5	5
Police Sergeant	8	8	8
Police Corporal	5	5	5
Police Officer	49	49	47
Program Coordinator	2	2	2
Public Service Officer	6	5.5	5
Program Supervisor	1	1	1
Program Technician	1	1	1
Senior Secretary	2	2	2
Secretary	0	1	1.5
Police Officer pt	0	0	2
Total fulltime equivalents	<b>83</b>	<b>83.5</b>	<b>83.5</b>
<b><u>Police Animal Control</u></b>			
Senior Animal Control Officer	1	1	1
Animal Control Officer	1	1	1
Total fulltime equivalents	<b>2</b>	<b>2</b>	<b>2</b>
<b><u>Police Code Enforcement</u></b>			
Operations Manager	0	0	1
Code Enforcement Manager	1	1	0
Code Enforcement Officer	1	1	1
Senior Secretary	1	1	1
Total fulltime positions	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Fire Rescue</u></b>			
Managing Director	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Fire Captain	9	9	9
Fire Engineer/Paramedic	9	9	9
Firefighter/Paramedic	45	45	45
Staff Assistant	1	1	1
Total fulltime positions	<b>69</b>	<b>69</b>	<b>69</b>
<b><u>Library</u></b>			
Managing Director	1	1	1
Librarian	3	3	3
Library Assistant	1.5	1.5	1.5
Staff Assistant	1	1	1
Secretary	0.5	0.5	0.5
Librarian part time	1.5	1.5	1.5
Library Clerk part time	5	5	4.5
Library Page part time	0	0	0.5
Computer Attendant	0.5	0.5	0.5
Total fulltime equivalents	<b>14</b>	<b>14</b>	<b>14</b>
<b><u>Information Technology</u></b>			
Systems Administrator	1	1	1
Program Manager	1	1	1
Assistant	0.5	0.5	0.5
Total fulltime equivalents	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b><u>Human Resources</u></b>			
Managing Director	1	1	1
Assistant Director	0	0	1
Generalist	1	1	0
Senior Customer Service Representative	1	1	1
Total fulltime equivalents	<b>3</b>	<b>3</b>	<b>3</b>

## BUDGETED POSITIONS

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<b>FIRE TRAINING FUND</b>			
<b><u>Fire Training</u></b>			
Fire Instructor	8.5	8.5	8.5
<b>COOPERATIVE EFFORTS</b>			
<b><u>Regional Dispatch</u></b>			
Managing Director	0	0	1
Manager	1	1	0
Operations Manager	0	0	1
Technical Manager	1	1	0
Dispatch Supervisor	6	3	4
Dispatcher	22	22	18
Dispatcher part time	0	1.5	1.5
Senior Secretary	1	1	1
Total fulltime equivalents	31	29.5	26.5
<b><u>Regional Jail</u></b>			
Jail Supervisor	1	1	1
Detention Officers full time	10	10	10
Detention Officers part time	1.5	1.5	1.5
Total fulltime equivalents	12.5	12.5	12.5
<b>WATER/SEWER FUND</b>			
<b><u>Utility Billing</u></b>			
Program Manager	1	1	1
Senior Customer Service Representative	1	1	1
Customer Service Representative	2.5	3.5	3.5
Field Supervisor	1	1	1
Service Provider	3.5	3.5	3.5
Technician	1	1	1
Utility Service Representative	1	1	1
Total fulltime equivalents	11	12	12
<b><u>Public Utilities</u></b>			
Managing Director	0	0	1
Program Administrator	1	1	1
Senior Secretary	1	1	1
Operations Coordinator	3	3	3
Senior Service Provider	3	3	3
Service Provider	8	8	8
Construction Inspector	0	0	1
Total fulltime equivalents	16	16	17
<b>DRAINAGE FUND</b>			
<b><u>Development Services</u></b>			
Program Manager	1	1	1
Total fulltime equivalents	1	1	1
<b><u>Storm Drain Maintenance</u></b>			
Operations Coordinator	0	1	1
Service Provider	0	3	3
Total fulltime equivalents	0	4	4
<b>SANITATION FUND</b>			
<b><u>Storm Drain Maintenance</u></b>			
Senior Service Provider	1	1	1
Total fulltime equivalents	1	1	1
<b><u>Litter, Median and Maintenance</u></b>			
Operations Coordinator	1	1	1
Service Provider	3	3	3
Total fulltime equivalents	4	4	4
<b>TOTAL POSITIONS</b>	<b>356</b>	<b>358.5</b>	<b>356</b>

## **CITY OF DESOTO, TEXAS**

### **CHANGES IN BUDGETED POSITIONS FROM FY2011 TO FY2012**

#### General Administration

General Administration encompasses the City Manager's Office, City Secretary's Office, Records Management, Community Initiatives, Environmental Health, and the Action Center. Reorganization in FY2012 of the City Manager's Office resulted in the omission of the Assistant City Manager position and the addition of the Administrative Assistant to the City Manager position. The Action Center and Community Initiatives Divisions were also reorganized, where a full-time position was shared between the departments in FY2011; both half positions in both departments were made full time, resulting in the addition of one Senior Customer Service position.

In FY2011 there were 10 budgeted positions in General Administration. In FY2012 there are 11 budgeted positions in General Administration.

*Overall change in budgeted positions between FY2011 and FY2012 for General Administration: an increase of one full-time Senior Customer Service position.*

#### Finance and Accounting

Finance and Accounting is comprised of Accounting, the Municipal Court, and Purchasing. Prior to FY2012, the Utility Billing Department was included as part of Finance and Accounting; however, in FY2012 all water-related functions were moved into the newly created Public Utilities Department.

In FY2011 there were 24 budget positions in Finance and Accounting (including Utility Billing). For the FY2012 budget, one Customer Service Representative part-time position was eliminated, and reorganization resulted in 12 Utility Billing positions moved into the Public Utilities Department. The elimination of the part-time Customer Service position is accommodated through the use of handheld electronic ticket writers by police officers. In FY2012 there are 11.5 budgeted positions in Finance and Accounting.

*Overall change in budgeted positions between FY2011 and FY2012 for Finance and Accounting: a reduction of one part-time Customer Service Representative position in the Municipal Court, and a reduction of 12 Utility Billing positions, which were moved to the Public Utilities Department.*

#### Development Services

Development Services is comprised of general Development Services, Engineering, Building Inspection, Planning & Zoning, the Litter/Median Crew, Storm Drain Maintenance, Drainage Engineering, Street Maintenance, and Equipment

Services. Prior to FY2012, the Water and Sewer Department was included as part of Development Services; however, in FY2012 all water-related functions were moved into the newly created Public Utilities Department.

In FY2011 there were 41.5 budgeted positions in Development Services. For the FY2012 budget, reorganization resulted in 16 budgeted Water and Sewer Department positions moved into the newly created Public Utilities Department. In FY2012 there are 25.5 budgeted positions in Development Services.

*Overall change in budgeted positions between FY2011 and FY2012 for Development Services: a reduction of 16 budgeted Water and Sewer Department positions, which were moved to the Public Utilities Department.*

### Parks and Leisure Services

Parks and Leisure Services is comprised of Parks Maintenance, Swimming Pool (Aquatics), the Senior Center, Building Services, and the Recreation Department.

In FY2011 there were 55.5 budgeted positions in Parks and Leisure Services. For the FY2012 budget, one Recreation Specialist position was eliminated for budget savings purposes. In FY2012 there are 54.5 budgeted positions in Parks and Leisure Services.

*Overall change in budgeted positions between FY2011 and FY2012 for Parks and Leisure Services: a reduction of one Recreation Specialist positions from the previous fiscal year.*

### Police Department

The Police Department is comprised of Police services, Animal Control, Regional Jail (a regional cooperative), and Code Enforcement. Due to reorganization, some full-time positions in Police services were changed to part-time positions for budgetary savings; however, these changes did not affect the overall budgeted position total.

In FY2011 there were 101 budgeted positions in the Police Department. There is no change in FY2012.

*Overall change in budgeted positions between FY2011 and FY2012 for the Police Department: none.*

### Fire Department

The Fire Department is comprised of Fire Rescue services and the Fire Academy.

In FY2011 there were 77.5 budgeted positions in the Fire Department. There is no change in FY2012.

*Overall change in budgeted positions between FY2011 and FY2012 for the Fire Department: none.*

### Library

For the FY2012 budget, one part-time Library Clerk position was changed to a part-time Library Page position; however, this change did not affect the overall budgeted position total.

In FY2011 there were 14 budgeted positions in the Police Department. There is no change in FY2012.

*Overall change in budgeted positions between FY2011 and FY2012 for the Library: none.*

### Human Resources

For the FY2012 budget, the Generalist position was reclassified as an Assistant HR Director; however, this change did not affect the overall budgeted position total.

In FY2011 there were 3 budgeted positions in Human Resources. There is no change in FY2012.

*Overall change in budgeted positions between FY2011 and FY2012 for Human Resources: none.*

### Information Technology

In FY2011 there were 2.5 budgeted positions in the Information Technology department. There is no change in FY2012.

*Overall change in budgeted positions between FY2011 and FY2012 for Information Technology: none.*

### Southwest Regional Communications Center

The Southwest Regional Communications Center (SWRCC) is a regional cooperative between the Cities of Cedar Hill, Duncanville, and DeSoto. Employees of the SWRCC are City of DeSoto employees.

For the FY2012 budget, four Dispatcher positions were omitted for budgetary savings. One Dispatch Supervisor position was created. These changes translate to a reduction of three budgeted positions in the SWRCC.

In FY2011 there were 29.5 budgeted positions in the Southwest Regional Communications Center. In FY2012 there are 26.5 budgeted positions; this represents a reduction of three positions from the previous year.

*Overall change in budgeted positions between FY2011 and FY2012 for Southwest Regional Communications Center: a reduction of three full-time positions.*

### Public Utilities Department

The Public Utilities Department is comprised of Utility Billing and the Water/Sewer Department. The Public Utilities Department was created in FY2012 to allow for continuity of water-related services to the public.

Prior to FY2012 the Utility Billing Department was included as part of the Finance Department, and the Water/Sewer Department was included as part of Development Services. For the FY2012 budget, the Utility Billing and Water/Sewer Departments were merged to create the Public Utilities Department. One Managing Director position was added for oversight of the Public Utilities Department.

In FY2011 there were 28 total budgeted positions in the Utility Billing and Water/Sewer Departments. In FY2012 there are 29 budgeted positions in the Public Utilities Department, representing an increase of one position over the previous fiscal year.

*Overall change in budgeted positions between FY2011 and FY2012 for the Public Utilities Department: one Managing Director position added, and the addition of 28 positions that were moved from Finance and Development Services.*

**CITY OF DESOTO**  
**ADOPTED BUDGET SUMMARY BY CATEGORY**  
**FY 2011-12**

Fund No	Description	ESTIMATED BEGINNING BALANCE			TRANSFERS	TRANSFERS	ESTIMATED ENDING BALANCE
		10/1/2011	REVENUES	EXPENDITURES	IN	OUT	9/30/2012
101	GENERAL FUND	\$6,281,250	\$29,411,057	\$25,567,369	\$298,357	\$4,670,070	\$5,753,225
	<b><u>COOPERATIVE EFFORTS</u></b>						
111	REGIONAL DISPATCH OPERATING FD	\$148,630	\$1,718,368	\$2,532,237	\$815,684	\$0	\$150,445
411	SWRCC RADIO REPLACEMENT	\$1,405	\$0	\$0	\$0	\$0	\$1,405
112	CITY JAIL OPERATIONS	\$224,882	\$555,468	\$791,201	\$263,734	\$0	\$252,883
	Subtotal Cooperative Efforts	<b>\$374,917</b>	<b>\$2,273,836</b>	<b>\$3,323,438</b>	<b>\$1,079,418</b>	<b>\$0</b>	<b>\$404,733</b>
	<b><u>SALES TAX COOPERATIONS</u></b>						
118	PARKS & RECREATION FACILITIES	\$211,802	\$408,599	\$0	\$0	\$470,264	\$150,137
347	DEBT SERVICE PARKS DEVELOPMENT	\$26,250	\$500	\$209,600	\$206,600	\$0	\$23,750
	Subtotal Sales Tax Corporations	<b>\$238,052</b>	<b>\$409,099</b>	<b>\$209,600</b>	<b>\$206,600</b>	<b>\$470,264</b>	<b>\$173,887</b>
	<b><u>SPECIAL REVENUE FUNDS</u></b>						
209	POLICE DEPT.-STATE SEIZED FUND	\$17,962	\$40,600	\$40,000	\$0	\$0	\$18,562
210	POLICE DEPT.- FED SEIZED FUNDS	\$10,232	\$40,200	\$40,000	\$0	\$0	\$10,432
211	POLICE COMMUNITY-ORIENTED FUND	\$13,335	\$10,000	\$10,000	\$0	\$0	\$13,335
213	EMS SPECIAL REVENUE FUND	\$12,937	\$11,000	\$9,800	\$0	\$0	\$14,137
221	HOTEL OCCUPANCY TAX FUND	\$429,489	\$532,000	\$620,080	\$0	\$112,082	\$229,327
222	NANCE FARM FUND	\$85,482	\$100,500	\$185,982	\$0	\$0	\$0
223	YOUTH SPORTS ASSOC-BASEBALL	\$10,401	\$31,000	\$33,905	\$0	\$0	\$7,496
224	JUVENILE CASE MANAGER FUND	\$55,696	\$26,300	\$23,406	\$0	\$0	\$58,590
225	MUNICIPAL COURT TECHNOLOGY	\$38,365	\$27,000	\$35,000	\$0	\$0	\$30,365
226	MUNICIPAL COURT SECURITY FUND	\$209,443	\$22,000	\$109,020	\$0	\$0	\$122,423
227	RECREATION REVOLVING FUND	\$235,109	\$320,720	\$376,880	\$0	\$35,000	\$143,949
228	FIRE TRAINING FUND	\$169,208	\$300,000	\$266,227	\$0	\$47,081	\$155,900
229	POLICE GRANT FUND	\$33,136	\$10,043	\$10,432	\$0	\$0	\$32,747
230	ENERGY MANAGEMENT FUND	(\$353,121)	\$0	\$1,984,800	\$2,109,904	\$0	(\$228,017)
231	PALS-SENIOR CENTER	\$38,597	\$13,695	\$10,792	\$0	\$0	\$41,500
233	YOUTH SPORTS ASSOC-SOCCER	\$38,180	\$60,300	\$42,505	\$0	\$0	\$55,975
234	POLICE-HOMELAND SECURE GRANT	\$35,764	\$114,700	\$75,000	\$0	\$0	\$75,464
238	YOUTH SPORTS ASSOC-FOOTBALL	\$43,093	\$64,625	\$51,940	\$0	\$0	\$55,778
239	YOUTH SPORTS ASSOC-BASKETBALL	\$4,127	\$32,830	\$30,328	\$0	\$0	\$6,629
240	HEALTH FACILITIES DEVEL CORP	\$18,246	\$45	\$100	\$0	\$0	\$18,191
241	HOUSING FINANCE CORP	\$3,451	\$30	\$0	\$0	\$0	\$3,481
242	INDUSTRIAL DEVEL. AUTHORITY	\$28,699	\$50	\$250	\$0	\$0	\$28,499
247	YOUTH SPORTS-GIRLS SOFTBALL	\$341	\$3,295	\$2,800	\$0	\$0	\$836
264	FIRE GRANT FUND	\$0	\$15,425	\$15,425	\$0	\$0	\$0
624	LIBRARY REVENUE FUND	\$7,067	\$13,110	\$13,110	\$0	\$0	\$7,067
	Subtotal Special Revenue Funds	<b>\$1,185,239</b>	<b>\$1,789,468</b>	<b>\$3,987,782</b>	<b>\$2,109,904</b>	<b>\$194,163</b>	<b>\$902,666</b>
	<b><u>DEBT SERVICE FUNDS</u></b>						
305	BOND DEBT SERVICE FUND	\$1,499,417	\$7,100,604	\$8,081,925	\$411,790	\$26,113	\$903,773
	Subtotal Debt Service Funds	<b>\$1,499,417</b>	<b>\$7,100,604</b>	<b>\$8,081,925</b>	<b>\$411,790</b>	<b>\$26,113</b>	<b>\$903,773</b>
	<b><u>CAPITAL PROJECT FUNDS</u></b>						
401	FIRE PPE REPLACEMENT	(\$33,780)	\$250	\$83,441	\$83,441	\$0	(\$33,530)
402	FIRE EQUIP. REPLACEMENT FUND	\$175,181	\$1,500	\$55,000	\$0	\$0	\$121,681
403	FURNITURE REPLACEMENT FUND	(\$27,965)	\$0	\$20,000	\$30,000	\$0	(\$17,965)
406	COMMAND VEHICLE FIRE	\$55,416	\$1,000	\$11,500	\$0	\$0	\$44,916
407	PARK MAINTENANCE	\$114,909	\$200	\$77,500	\$12,000	\$0	\$49,609
408	POOL MAINTENANCE FUND	\$48,541	\$125	\$21,000	\$21,000	\$0	\$48,666
409	POLICE EQUIPMENT REPLACE FUND	\$45,879	\$250	\$94,569	\$80,269	\$0	\$31,829
410	FACILTY MAINTENANCE	\$64,036	\$250	\$244,900	\$261,666	\$0	\$81,052
412	ELECTRON.EQUIP.REPLACE.FUND	\$448,533	\$1,000	\$240,800	\$173,397	\$0	\$382,130
417	PARK LAND DEDICATION	\$36,525	\$10,300	\$46,825	\$0	\$0	\$0
419	CAPITAL IMPR.-OTHER PUBL WKS	\$142,269	\$31,000	\$603,000	\$573,189	\$0	\$143,458
420	EQUIPMENT REPLACEMENT FUND	\$867,461	\$1,000	\$694,700	\$694,700	\$250,000	\$618,461
439	2007 PARK IMPROVEMENTS	\$156,948	\$50	\$15,000	\$0	\$0	\$141,998

**CITY OF DESOTO**  
**ADOPTED BUDGET SUMMARY BY CATEGORY**  
**FY 2011-12**

Fund No	Description	ESTIMATED BEGINNING BALANCE			TRANSFERS	TRANSFERS	ESTIMATED ENDING BALANCE
		10/1/2011	REVENUES	EXPENDITURES	IN	OUT	9/30/2012
465	2006 STREET IMPROVEMENTS	\$1,031,547	\$0	\$0	\$0	\$0	\$1,031,547
467	2007 STREET IMPROVEMENTS	\$1,680,058	\$4,000	\$400,000	\$0	\$0	\$1,284,058
468	2008 STREET IMPROVEMENTS GO'S	\$1,262,671	\$2,000	\$370,000	\$0	\$0	\$894,671
486	GENERAL FUND CAPITAL IMPROV	\$20,145	\$0	\$0	\$0	\$0	\$20,145
489	2009 STREET IMPROVEMENTS GO	\$1,018,061	\$2,500	\$0	\$0	\$0	\$1,020,561
490	2009 STREET IMPROVEMENTS CO	\$4,377,109	\$0	\$3,500,000	\$0	\$0	\$877,109
702	HELIPORT PROJECT-2011A BONDS	\$287,550	\$0	\$287,500	\$0	\$0	\$50
Subtotal Capital Project Funds		<b>\$11,771,094</b>	<b>\$55,425</b>	<b>\$6,765,735</b>	<b>\$1,929,662</b>	<b>\$250,000</b>	<b>\$6,740,446</b>
502	WATER AND SEWER FUND	\$2,938,063	\$15,448,832	\$13,192,501	\$0	\$1,351,092	\$3,843,302
503	WATER METER REPLACEMENT FUND	\$400,948	\$4,000	\$378,000	\$262,000	\$0	\$288,948
504	WATER/SEWER EQUIP REPLACE FUND	\$0	\$0	\$17,000	\$17,000	\$0	\$0
508	CIP-WATER & SEWER FUND	\$9,811,477	\$10,000	\$4,040,000	\$600,000	\$0	\$6,381,477
522	STORM DRAINAGE UTILITY FUND	\$1,516,417	\$1,498,150	\$1,189,031	\$0	\$379,000	\$1,446,536
528	DRAINAGE IMPROVEMENTS FUND	\$1,777,268	\$15,000	\$579,000	\$379,000	\$0	\$1,592,268
552	SANITATION ENTERPRISE FUND	\$1,735,050	\$3,023,672	\$2,960,210	\$0	\$47,000	\$1,751,512
553	SANITATION EQUIP REPLACE FUND	\$0	\$0	\$50,000	\$50,000	\$0	\$0
Subtotal Enterprise Funds		<b>\$18,179,223</b>	<b>\$19,999,654</b>	<b>\$22,405,742</b>	<b>\$1,308,000</b>	<b>\$1,777,092</b>	<b>\$15,304,043</b>
<b>TOTAL FUND EXPENDITURES BY CATEGORY</b>		<b>\$39,529,192</b>	<b>\$61,039,143</b>	<b>\$70,341,591</b>	<b>\$7,343,731</b>	<b>\$7,387,702</b>	<b>\$30,182,774</b>

**CITY OF DESOTO, TEXAS BUDGET  
SUMMARY BY CATEGORY  
EXPLANATION OF MAJOR CHANGES IN FUND BALANCES**

**GENERAL FUND**

At the conclusion of Fiscal Year (FY) 2011, the City of DeSoto had a General Fund (GF) Fund Balance (FB) of \$6,281,250. The General Fund will end the FY 2012 year with a projected FB of \$5,753,225, which is a decrease of 9.2% throughout the year. This change in FB is attributed to an overall decrease in assessed valuation, a decrease in City revenues, an increase in electrical costs, and an increase in water costs.

The aforesaid FY ending FB is a reflection of operational expenses as well as one-time appropriations. Cataloged below is a representation of such expenditures:

• Youth Summer Program	\$ 75,000
• Council Redistricting Services	\$ 5,000
• Lighting of Street Signs	\$ 50,000
• Summer Intern Program	\$ 25,000
• Economic Incentives	\$221,335
• Neighborhood Grants	\$ 20,000
• User Fee Analysis	\$ 15,000
• Corner Theatre Upgrade	\$ 7,000
• Fireworks Expenses	\$ 25,000
• DeSoto Reads Program	\$ 5,000
• Christmas Expenses	\$ 20,000
• NeoGov Workforce Software	\$ 10,000
• Project Create Community	\$ 10,000
• Hampton Road Pilot Project	\$ 50,000

**SALES TAX CORPORATIONS**

The City of DeSoto has two (2) Sales Tax Corporations, which include the DeSoto Park Development Corporation (DPDC) and the DeSoto Economic Development Corporation (DEDC). Both of these entities receive a percentage of the two (2) cents sales tax collected by the State of Texas (DPD receives 1/8 cents and DEDC 3/8 cents) and distributed to the City of DeSoto.

City sales tax corporations are divided into two funds: 118 Parks & Recreation Facilities and 347 Debt Service Parks Development. These combined funds have a beginning FB of \$238,052 and are projected to end the year with a FB of \$173,887. This translates to a 36.9% reduction, primarily due to an anticipated reduction in sales tax revenue.

**COOPERATIVE EFFORTS**

The City of DeSoto partners with other Best Southwest cities on initiatives that will significantly decrease expenses associated with operational costs. One of these joint ventures is the Southwest Regional Communications Center (SWRCC), which includes participation from the cities of Cedar Hill and Duncanville. In FY 2012 SWRCC will begin with a FB of \$148,630 and is projected to end with a FB of \$150,445, which

translates to a 1.3% increase in FB. Projected revenue for the SWRCC exceeds projected expenditures by \$1,815.

The Regional Jail is the second partnership that is funded by the cities of Lancaster and Cedar Hill. In FY 2012 the Regional Jail will begin with a FB of \$224,882 and is projected to end with a FB of \$252,883. The aforesaid FB amount is an increase of \$28,001 from the previous FY; this translates to an 11% increase. The increase in FB is due to organizational/staffing changes that result in payroll savings.

## **SPECIAL REVENUE FUNDS**

### **Hotel Occupancy Tax (Fund 221)**

In FY 2011 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of \$429,489 and is projected to end with a FB of \$229,327. FY 2012 expenditures exceed anticipated revenue by \$200,162. The decrease in FB is primarily attributed to a decrease in hotel/motel occupancy tax revenue, as well as an additional allocation toward the DeSoto Sol Jazz Festival, as approved by the DeSoto City Council.

### **Nance Farm (Fund 222)**

The Nance Farm Grant Fund will begin FY 2012 with a FB of \$85,482 and will end the year with a zero FB. Grand funding will be expended entirely in FY 2012.

### **Youth Sports Association - Baseball (Fund 223)**

The Youth Sports Association (Baseball) Fund will begin FY 2012 with a FB of \$10,401 and will end the year with a FB of \$7,496. This reduction in FB is due to an increase in anticipated youth baseball association expenditures throughout the year.

### **Municipal Court Technology (Fund 225)**

The Municipal Court Technology Fund will begin FY 2012 with a FB of \$38,365 and will end the year with a FB of \$30,365. The decrease in FB is due to the purchase of a software upgrade for the DeSoto Municipal Court.

### **Municipal Court Security (Fund 226)**

The Municipal Court Security Fund will begin with a FB of \$209,443 and is projected to end with a FB of \$122,423. The primary reason for the significant change in FB is the allocation of funds for security enhancements such as video cameras and renovations in the Municipal Court area.

### **Recreation Revolving (Fund 227)**

In FY 2012 the Recreation Revolving Fund will begin with a FB of \$235,109 and will end with a FB of \$143,949. This change in FB is due to two primary factors: (1) transfer into the Energy Management Fund to offset water usage at City sports facilities, and (2) additional allocation for Services and Professional Fees for undergoing preliminary procedures for Accreditation, as well as gym bleacher upgrades.

### **Fire Training (Fund 228)**

In FY 2012 the Fire Training Fund will begin with a FB of \$169,208 and will end the year with a FB of \$155,900. This reduction in FB is attributed to a debt service payment, after the sale of bonds for the Fire Training Facility.

### **Energy Management (Fund 230)**

In FY 2012 the Energy Management Fund will begin with a FB of -\$353,121. This fund will conclude the year with a FB of -\$228,017. This reduction in FB is due to concerted efforts to alleviate the negative balance through transfers from departments affected by the additional usage of water and electricity. The City has implemented a multi-year plan to address this negative FB.

### **Youth Sports - Soccer (Fund 233)**

The Youth Sports (Soccer) Fund will begin FY 2012 with a FB of \$38,180 and will end the year with a FB of \$55,975. Anticipated Soccer Fund revenue, of which soccer association registration fees are the primary source, exceeds expenditures by \$17,795.

### **Police-Homeland Secure Grant (Fund 234)**

This grant funding is earmarked for protective gear for the Southern Regional Response Group (SRRG). In FY 2012 the Homeland Secure Grant Fund will begin with a FB of 35,764. This fund is projected to end with a \$75,464 balance, which is a marked increase over the course of the fiscal year. This increase is due to additional approved grant funding for the 2012 fiscal year.

### **Lone Star Library Grant (Fund 236)**

In FY 2011 the Lone Star Library Grant Fund ended with a zero balance. The State of Texas has discontinued this grant after the 2011 fiscal year.

### **Youth Sports Assoc - Basketball (Fund 239)**

The Youth Sports Association (Basketball) Fund will begin FY 2012 with a FB of \$4,127 and will end the year with a FB of \$6,629. Anticipated Basketball Fund revenue, of which basketball association registration fees are the primary source, exceeds expenditures by \$2,502.

### **Youth Sports – Girls Softball (Fund 247)**

The Youth Sports (Girls Softball) Fund will begin FY 2012 with a FB of \$341 and will end the year with a FB of \$836. Anticipated Girls Softball Fund revenue, of which girls softball association registration fees are the primary source, exceeds expenditures by \$495.

## **DEBT SERVICE FUNDS**

### **Bond Debt Service (Fund 305)**

The Bond Debt Service Fund is intended for payments for bonds sold by the City. This fund will begin FY 2012 with a FB of \$1,499,417 and will end the year with a FB of \$903,773. This decrease is due to payments against the City's debt.

## **CAPITAL PROJECTS FUNDS**

### **Fire Equipment Replacement (Fund 402)**

The Fire Equipment Replacement Fund provides resources for the planned replacement of firefighting equipment. In FY 2012 the Fire Equipment Replacement Fund will begin with a FB of \$175,181 and is projected to end with a FB of \$121,681. In years past \$55,104 was transferred from the General Fund into the Fire Equipment Replacement Fund on an annual basis. Due to the relatively large FB, the General Fund transfer was not conducted in FY 2012, which accounts for the decrease in FB at the end of the fiscal year.

### **Furniture Replacement (Fund 403)**

This fund is used for updating and replacing furniture in City facilities. This fund will begin in FY 2012 with a FB of -\$27,965 and will end the year with a FB of -\$17,965. FY 2012 marks the first year of a two-year plan to address this deficit.

### **Command Vehicle Fire (Fund 406)**

This grant fund is used for the maintenance of the Fire Command Vehicle. In FY 2012 this fund will begin with a FB of \$55,416 and will end with a FB of \$44,916. This reduction is due to delayed grant reimbursements for expenditures associated with the Fire Command Vehicle.

### **Park Maintenance (Fund 407)**

This fund will begin the FY 2012 year with a FB of \$114,909 and will end the year with a FB of \$49,609. This change in FB is attributed to projected expenditures for scoreboard replacements at Zeiger Park and Moseley Park.

### **Police Equipment Replacement (Fund 409)**

The Police Equipment Replacement Fund provides resources for the planned replacement of police safety equipment. In FY 2012 the Police Equipment Replacement Fund will begin with a FB of \$45,879 and is projected to end with a FB of \$31,829. The reason for this reduction in FB is the increased amount of police safety equipment scheduled for replacement in FY 2012.

### **Facility Maintenance (Fund 410)**

The Facility Maintenance Fund provides resources transferred from the General Fund for long-term facility maintenance programs for the City. In FY 2012 the Facility Maintenance Fund will begin with a FB of \$64,036 and is projected to end with a FB of \$81,052. This change in FB is attributed to a decrease in anticipated expenditures for maintenance of City facilities.

### **Electronic Equipment Replacement (Fund 412)**

This fund is used for replacement of servers, computers, printers, and software throughout the organization. Fund 412 will begin FY 2012 with a FB of \$448,533 and end the year with a FB of \$382,130. The reduction in FB is due to the number of computers and servers requiring replacement in the current fiscal year.

### **Park Land Dedication (Fund 417)**

The Park Land Dedication Fund provides for the creation of parks throughout the community and projects that will improve the overall park system. In FY 2012 the Park Land Dedication Fund will begin with a FB of \$36,525 and will end the year with a zero FB. The decrease in FB is a result of updating signage in City parks. Due to significant cost, the sign replacement project will occur in multi-year phases due to funding requirements.

### **Equipment Replacement (Fund 420)**

This fund is used for the replacement of City vehicles and other mobile equipment. The fund will begin FY 2012 with a FB of \$867,641 and will end the year with a FB of \$618,461. The reduction in FB is due to the number of vehicles scheduled for replacement in FY 2012.

### **2007 Park Improvement (Fund 439)**

This fund will begin FY 2012 with a FB of \$156,948 and will end the year with a FB of \$141,998. The change in FB is due to payments for renovations to Ernie Roberts Park, BMX Complex, and Grimes Park. These projects are expected to be complete in early FY 2013.

### **Street Improvements (Funds 467, 468, 489, 490)**

Street Improvement Funds that changed significantly in FY 2012 are related to 2007, 2008, and 2009 street reconstruction projects, for which bonds were sold. Anticipated expenditures are associated with payments of that debt.

### **Heliport Project (Fund 702)**

This fund is earmarked for the construction of a heliport in FY 2012. This fund will begin FY 2012 with a FB of \$287,550 and will end the year with a zero FB. Payment for the heliport project is expected to be made in full in FY 2012, bringing the FB to zero by year-end.

## **ENTERPRISE FUNDS**

### **Water and Sewer Operating (Fund 502)**

The FY 2012 budget for the Water and Sewer Operating Fund will begin with a FB of \$2,938,063 and end the year with a FB of \$3,843,302. This \$905,239 increase in fund balance is due to increased anticipated revenues.

### **Water Meter Replacement (Fund 503)**

The Water Meter Replacement Fund will begin FY 2012 with a FB of \$400,948 and will end the year with a FB of \$288,948. This reduction in FB is attributed to the number of water meters due for replacement in FY 2012.

### **CIP - Water and Sewer Projects (Fund 508)**

The Water and Sewer Capital Projects Fund receives funding from the Water and Sewer Fund. In FY 2012 the Water and Sewer Capital Projects Fund will begin with a FB of \$9,811,477 and is projected to end with a FB of \$6,381,477. This reduction in FB is attributed to water and sewer projects funded throughout the City.

### **Drainage Improvement (Fund 528)**

This fund will begin FY 2012 with a FB of \$1,777,268 and will end the year with a FB of \$1,592,268. This reduction in FB is due to anticipated expenditures for improvement projects throughout the City.

**CITY OF DESOTO, TEXAS  
COMBINED FUND STATEMENT  
ADOPTED BUDGET FOR FY 2011-12**

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ADOPTED BUDGET FY 2011-12	PROJECTED FY 2010-11	ACTUALS FY 2009-10
FUND BALANCE-BEGINNING	\$6,281,250	\$267,505	\$374,917	\$1,183,666	\$1,499,417	\$11,773,692	\$18,061,913	\$39,442,360	\$41,641,174	\$37,634,569
PROPERTY TAXES	\$14,705,031	\$0	\$0	\$0	\$7,093,604	\$0	\$0	\$21,798,635	\$21,283,090	\$21,697,409
SALES TAXES & OTHER TAXES	\$5,653,000	\$406,599	\$0	\$0	\$0	\$0	\$0	\$6,059,599	\$6,032,608	\$6,027,448
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$530,000	\$0	\$0	\$0	\$530,000	\$500,000	\$575,384
FRANCHISE FEES	\$3,696,432	\$0	\$0	\$0	\$0	\$0	\$0	\$3,696,432	\$3,671,432	\$3,809,369
LICENSES & PERMITS	\$571,000	\$0	\$0	\$0	\$0	\$0	\$0	\$571,000	\$570,000	\$684,841
INTERGOVERNMENTAL	\$336,007	\$0	\$2,158,836	\$320,168	\$0	\$31,000	\$0	\$2,846,011	\$3,125,305	\$3,435,064
CHARGES FOR SERVICES	\$1,381,550	\$0	\$85,000	\$782,965	\$0	\$0	\$19,900,998	\$22,150,513	\$22,136,975	\$23,455,055
FINES & FORFEITURES	\$974,000	\$0	\$0	\$71,000	\$0	\$0	\$0	\$1,045,000	\$1,045,000	\$1,044,024
INTEREST REVENUES	\$50,000	\$2,500	\$5,000	\$11,135	\$7,000	\$14,425	\$54,000	\$144,060	\$131,485	\$107,884
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837	\$1,871,837	\$1,836,349
MISCELLANEOUS	\$172,200	\$0	\$25,000	\$74,200	\$0	\$10,000	\$44,656	\$326,056	\$4,977,056	\$2,847,553
<b>TOTAL REVENUES</b>	<b>\$29,411,057</b>	<b>\$409,099</b>	<b>\$2,273,836</b>	<b>\$1,789,468</b>	<b>\$7,100,604</b>	<b>\$55,425</b>	<b>\$19,999,654</b>	<b>\$61,039,143</b>	<b>\$65,344,788</b>	<b>\$65,520,381</b>
TRANSFERS IN	\$298,357	\$206,600	\$1,079,418	\$2,109,904	\$411,790	\$1,929,662	\$1,308,000	\$7,343,731	\$8,585,907	\$9,716,343
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$35,990,664</b>	<b>\$883,204</b>	<b>\$3,728,171</b>	<b>\$5,083,038</b>	<b>\$9,011,811</b>	<b>\$13,758,779</b>	<b>\$39,369,567</b>	<b>\$107,825,234</b>	<b>\$115,571,869</b>	<b>\$112,871,293</b>
GENERAL ADMINISTRATION	\$1,399,216	\$0	\$0	\$1,285,003	\$0	\$0	\$0	\$2,684,219	\$2,691,965	\$2,770,608
FINANCIAL SERVICES	\$1,236,052	\$0	\$0	\$167,426	\$0	\$0	\$0	\$1,403,478	\$1,332,747	\$1,518,851
INFORMATION TECHNOLOGY	\$597,192	\$0	\$0	\$0	\$0	\$0	\$0	\$597,192	\$590,520	\$570,518
HUMAN RESOURCES	\$342,418	\$0	\$0	\$0	\$0	\$0	\$0	\$342,418	\$347,532	\$336,494
DEVELOPMENT SERVICES	\$2,456,784	\$0	\$0	\$742,800	\$0	\$0	\$0	\$3,199,584	\$3,122,439	\$3,312,052
PARKS AND LEISURE SERVICES	\$2,214,434	\$0	\$0	\$718,577	\$0	\$0	\$0	\$2,933,011	\$2,927,834	\$3,060,448
LIBRARY SERVICES	\$850,951	\$0	\$0	\$13,110	\$0	\$0	\$0	\$864,061	\$883,696	\$935,632
POLICE	\$8,032,783	\$0	\$3,238,653	\$175,432	\$0	\$0	\$0	\$11,446,868	\$11,555,941	\$11,365,201
FIRE	\$6,730,340	\$0	\$0	\$291,452	\$0	\$0	\$0	\$7,021,792	\$6,899,183	\$6,909,755
PUBLIC UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$16,147,954	\$16,147,954	\$15,913,981	\$14,544,237
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$6,518,915	\$4,686,000	\$11,204,915	\$10,055,513	\$7,541,341
DEBT SERVICE	\$52,006	\$209,600	\$78,339	\$240,000	\$8,081,925	\$246,820	\$1,571,788	\$10,480,478	\$9,289,987	\$9,282,466
NON-DEPARTMENTAL	\$1,655,193	\$0	\$6,446	\$353,982	\$0	\$0	\$0	\$2,015,621	\$2,207,374	\$2,152,410
<b>TOTAL EXPENDITURES</b>	<b>\$25,567,369</b>	<b>\$209,600</b>	<b>\$3,323,438</b>	<b>\$3,987,782</b>	<b>\$8,081,925</b>	<b>\$6,765,735</b>	<b>\$22,405,742</b>	<b>\$70,341,591</b>	<b>\$67,818,711</b>	<b>\$64,300,011</b>
TRANSFERS OUT	\$4,670,070	\$470,264	\$0	\$194,163	\$26,113	\$250,000	\$1,777,092	\$7,387,702	\$8,622,367	\$14,635,580
<b>FUND BALANCE-ENDING</b>	<b>\$5,753,225</b>	<b>\$203,340</b>	<b>\$404,733</b>	<b>\$901,093</b>	<b>\$903,773</b>	<b>\$6,743,044</b>	<b>\$15,186,733</b>	<b>\$30,095,941</b>	<b>\$39,130,791</b>	<b>\$33,935,702</b>

**CITY OF DESOTO, TEXAS  
COMBINED FUND STATEMENT  
PROJECTED BUDGET FOR FY 2010-11**

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PROJECTED BUDGET FY 2010-11
FUND BALANCE-BEGINNING	\$6,854,591	\$351,237	\$1,248,154	\$913,803	\$2,159,682	\$12,618,961	\$17,494,746	\$41,641,174
PROPERTY TAXES	\$14,780,536	\$0	\$0	\$0	\$6,502,554	\$0	\$0	\$21,283,090
SALES TAXES & OTHER TAXES	\$5,626,009	\$406,599	\$0	\$0	\$0	\$0	\$0	\$6,032,608
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000
FRANCHISE FEES	\$3,671,432	\$0	\$0	\$0	\$0	\$0	\$0	\$3,671,432
LICENSES & PERMITS	\$570,000	\$0	\$0	\$0	\$0	\$0	\$0	\$570,000
INTERGOVERNMENTAL	\$341,000	\$0	\$2,113,068	\$416,237	\$0	\$255,000	\$0	\$3,125,305
CHARGES FOR SERVICES	\$1,400,270	\$0	\$80,000	\$799,795	\$0	\$0	\$19,856,910	\$22,136,975
FINES & FORFEITURES	\$974,000	\$0	\$0	\$71,000	\$0	\$0	\$0	\$1,045,000
INTEREST REVENUES	\$50,000	\$2,500	\$5,000	\$11,160	\$7,000	\$14,325	\$41,500	\$131,485
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837
MISCELLANEOUS	\$172,200	\$0	\$25,000	\$80,200	\$0	\$855,000	\$3,844,656	\$4,977,056
<b>TOTAL REVENUES</b>	<b>\$29,457,284</b>	<b>\$409,099</b>	<b>\$2,223,068</b>	<b>\$1,878,392</b>	<b>\$6,509,554</b>	<b>\$1,124,325</b>	<b>\$23,743,066</b>	<b>\$65,344,788</b>
TRANSFERS IN	\$348,357	\$217,000	\$1,056,534	\$1,915,864	\$388,523	\$2,402,629	\$2,257,000	\$8,585,907
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$36,660,232</b>	<b>\$977,336</b>	<b>\$4,527,756</b>	<b>\$4,708,059</b>	<b>\$9,057,759</b>	<b>\$16,145,915</b>	<b>\$43,494,812</b>	<b>\$115,571,869</b>
GENERAL ADMINISTRATION	\$1,458,750	\$0	\$0	\$1,233,215	\$0	\$0	\$0	\$2,691,965
FINANCIAL SERVICES	\$1,275,318	\$0	\$0	\$57,429	\$0	\$0	\$0	\$1,332,747
INFORMATION TECHNOLOGY	\$590,520	\$0	\$0	\$0	\$0	\$0	\$0	\$590,520
HUMAN RESOURCES	\$347,532	\$0	\$0	\$0	\$0	\$0	\$0	\$347,532
DEVELOPMENT SERVICES	\$2,461,439	\$0	\$0	\$661,000	\$0	\$0	\$0	\$3,122,439
PARKS AND LEISURE SERVICES	\$2,282,108	\$0	\$0	\$645,726	\$0	\$0	\$0	\$2,927,834
LIBRARY SERVICES	\$866,233	\$0	\$0	\$17,463	\$0	\$0	\$0	\$883,696
POLICE	\$8,027,821	\$0	\$3,415,101	\$113,019	\$0	\$0	\$0	\$11,555,941
FIRE	\$6,636,252	\$0	\$0	\$262,931	\$0	\$0	\$0	\$6,899,183
PUBLIC UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$15,913,981	\$15,913,981
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$4,835,198	\$5,220,315	\$10,055,513
DEBT SERVICE	\$51,040	\$229,880	\$93,116	\$233,968	\$7,558,342	\$0	\$1,123,641	\$9,289,987
NON-DEPARTMENTAL	\$1,643,085	\$0	\$29,777	\$534,512	\$0	\$0	\$0	\$2,207,374
<b>TOTAL EXPENDITURES</b>	<b>\$25,640,098</b>	<b>\$229,880</b>	<b>\$3,537,994</b>	<b>\$3,759,263</b>	<b>\$7,558,342</b>	<b>\$4,835,198</b>	<b>\$22,257,937</b>	<b>\$67,818,711</b>
TRANSFERS OUT	\$4,738,884	\$479,951	\$194,156	\$188,538	\$0	\$300,000	\$2,720,838	\$8,622,367
<b>FUND BALANCE-ENDING</b>	<b>\$6,281,250</b>	<b>\$267,505</b>	<b>\$795,606</b>	<b>6-19 \$760,259</b>	<b>\$1,499,417</b>	<b>\$11,010,717</b>	<b>\$18,516,037</b>	<b>\$39,130,791</b>

**CITY OF DESOTO, TEXAS  
COMBINED FUND STATEMENT  
ACTUALS FOR FY 2009-10**

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ACTUALS FY 2009-10
FUND BALANCE-BEGINNING	\$7,287,466	\$320,000	\$1,198,371	\$1,400,253	\$1,831,988	\$13,434,377	\$12,162,114	\$37,634,569
PROPERTY TAXES	\$15,445,195	\$0	\$0	\$141,051	\$6,111,163	\$0	\$0	\$21,697,409
SALES TAXES & OTHER TAXES	\$5,566,382	\$461,066	\$0	\$0	\$0	\$0	\$0	\$6,027,448
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$575,384	\$0	\$0	\$0	\$575,384
FRANCHISE FEES	\$3,809,369	\$0	\$0	\$0	\$0	\$0	\$0	\$3,809,369
LICENSES & PERMITS	\$684,641	\$0	\$0	\$0	\$0	\$0	\$200	\$684,841
INTERGOVERNMENTAL	\$386,081	\$0	\$2,237,193	\$536,252	\$0	\$275,539	\$0	\$3,435,064
CHARGES FOR SERVICES	\$1,146,783	\$0	\$84,353	\$790,557	\$0	\$0	\$21,433,362	\$23,455,055
FINES & FORFEITURES	\$964,761	\$0	\$0	\$79,263	\$0	\$0	\$0	\$1,044,024
INTEREST REVENUES	\$21,257	\$766	\$3,173	\$3,962	\$15,696	\$32,604	\$30,426	\$107,884
ADMINISTRATIVE FEE REIMBURSE	\$1,836,349	\$0	\$0	\$0	\$0	\$0	\$0	\$1,836,349
MISCELLANEOUS	\$257,791	\$0	\$25,546	\$64,863	\$764,015	\$1,669,808	\$65,531	\$2,847,553
<b>TOTAL REVENUES</b>	<b>\$30,118,609</b>	<b>\$461,832</b>	<b>\$2,350,265</b>	<b>\$2,191,332</b>	<b>\$6,890,874</b>	<b>\$1,977,950</b>	<b>\$21,529,519</b>	<b>\$65,520,381</b>
TRANSFERS IN	\$366,166	\$217,000	\$1,108,162	\$1,881,754	\$1,425,810	\$2,639,850	\$2,077,600	\$9,716,343
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$37,772,241</b>	<b>\$998,832</b>	<b>\$4,656,798</b>	<b>\$5,473,339</b>	<b>\$10,148,673</b>	<b>\$18,052,178</b>	<b>\$35,769,233</b>	<b>\$112,871,293</b>
GENERAL ADMINISTRATION	\$1,434,026	\$0	\$0	\$1,336,582	\$0	\$0	\$0	\$2,770,608
FINANCIAL SERVICES	\$1,327,990	\$0	\$0	\$190,861	\$0	\$0	\$0	\$1,518,851
INFORMATION TECHNOLOGY	\$570,518	\$0	\$0	\$0	\$0	\$0	\$0	\$570,518
HUMAN RESOURCES	\$336,494	\$0	\$0	\$0	\$0	\$0	\$0	\$336,494
DEVELOPMENT SERVICES	\$2,599,351	\$0	\$0	\$712,701	\$0	\$0	\$0	\$3,312,052
PARKS AND LEISURE SERVICES	\$2,261,207	\$0	\$0	\$799,241	\$0	\$0	\$0	\$3,060,448
LIBRARY SERVICES	\$875,361	\$0	\$0	\$60,271	\$0	\$0	\$0	\$935,632
POLICE	\$7,871,586	\$0	\$3,275,974	\$217,641	\$0	\$0	\$0	\$11,365,201
FIRE	\$6,524,049	\$0	\$0	\$385,705	\$0	\$0	\$0	\$6,909,755
PUBLIC UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$14,544,237	\$14,544,237
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$4,536,128	\$3,005,213	\$7,541,341
DEBT SERVICE	\$58,843	\$215,448	\$125,743	\$237,492	\$7,980,557	\$115,640	\$548,744	\$9,282,466
NON-DEPARTMENTAL	\$2,037,934	\$0	\$3,927	\$110,549	\$0	\$0	\$0	\$2,152,410
<b>TOTAL EXPENDITURES</b>	<b>\$25,897,358</b>	<b>\$215,448</b>	<b>\$3,405,644</b>	<b>\$4,051,043</b>	<b>\$7,980,557</b>	<b>\$4,651,768</b>	<b>\$18,098,193</b>	<b>\$64,300,011</b>
TRANSFERS OUT	\$5,020,292	\$432,148	\$0	\$109,892	\$11,265	\$1,482,467	\$7,579,515	\$14,635,580
<b>FUND BALANCE-ENDING</b>	<b>\$6,854,591</b>	<b>\$351,236</b>	<b>\$1,251,154</b>	<b>\$1,312,404</b>	<b>\$2,156,851</b>	<b>\$11,917,942</b>	<b>\$10,091,524</b>	<b>\$33,935,702</b>

**CITY OF DESOTO, TEXAS  
COMBINED FUND STATEMENT  
EXPLANATION OF CHANGES IN FUND BALANCE**

**Actual FY 2009-2010**

The decrease in fund balance from \$37,634,569 to \$33,935,702 was due to decreased property taxes from the decline in certified assessed taxable valuation. Also, there were declines in other revenue sources, such as natural gas and cable television franchises, development and alarm permits, interest revenue, ambulance service revenue, and school system security revenues. Additionally, strong residential and commercial development expanded the customer base of the Storm Drainage and Sanitation enterprise funds. Enterprise funds experienced a decrease in fund balance due to lower water sales experienced because of cooler temperatures and higher rainfall. In Capital Project funds, capital improvement expenditures exceeded the inflow of bond sale proceeds and other revenue sources.

**Projected FY 2010-2011**

The anticipated decrease in fund balance from \$41,641,174 to \$39,130,791 is due to a surge in general government fund balance projects and capital improvement spending offsetting the increase in capital project debt proceeds. The City projects to spend approximately \$637,435 in one time uses of fund balance projects in the General Fund.

**Adopted Budget FY 2011-2012**

The anticipated decrease in fund balance from \$39,442,360 to \$30,095,941 is due to a reduction in bond sale proceeds coupled with general government and enterprise capital improvement spending of approximately \$11.2 million. The City plans general government capital improvement spending to be \$6.5 million allocated as follows:

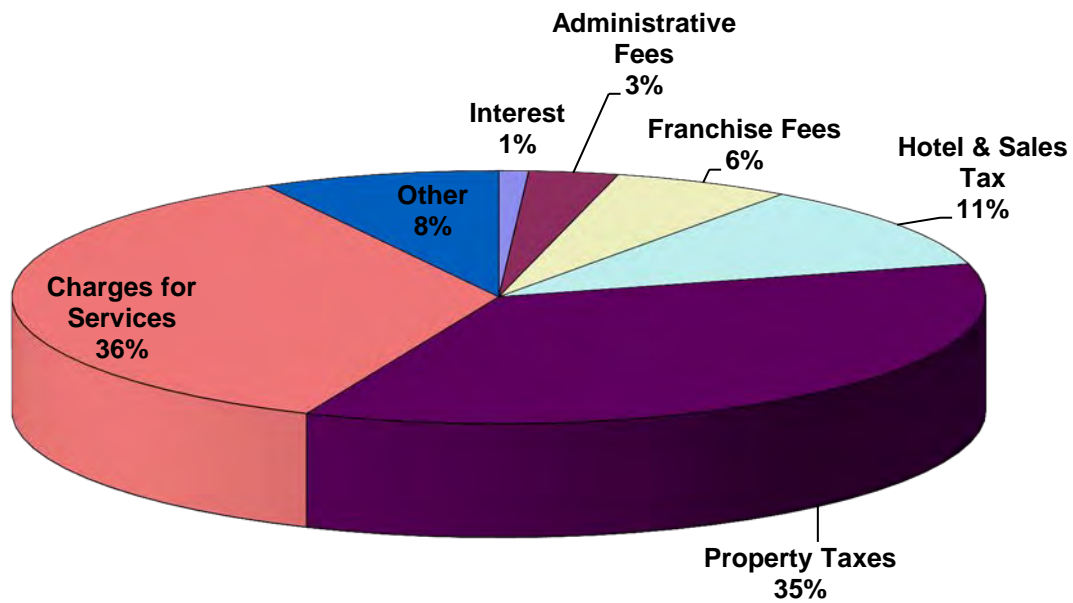
Street and Sidewalk Improvements	\$4.8 million
Facility Improvements	\$1.7 million

Additionally, the City plans enterprise fund capital improvement spending of approximately \$4.7 million allocated as follows:

Water and Sewer Improvements	\$4.1 million
Storm Drainage Improvements	\$0.6 million

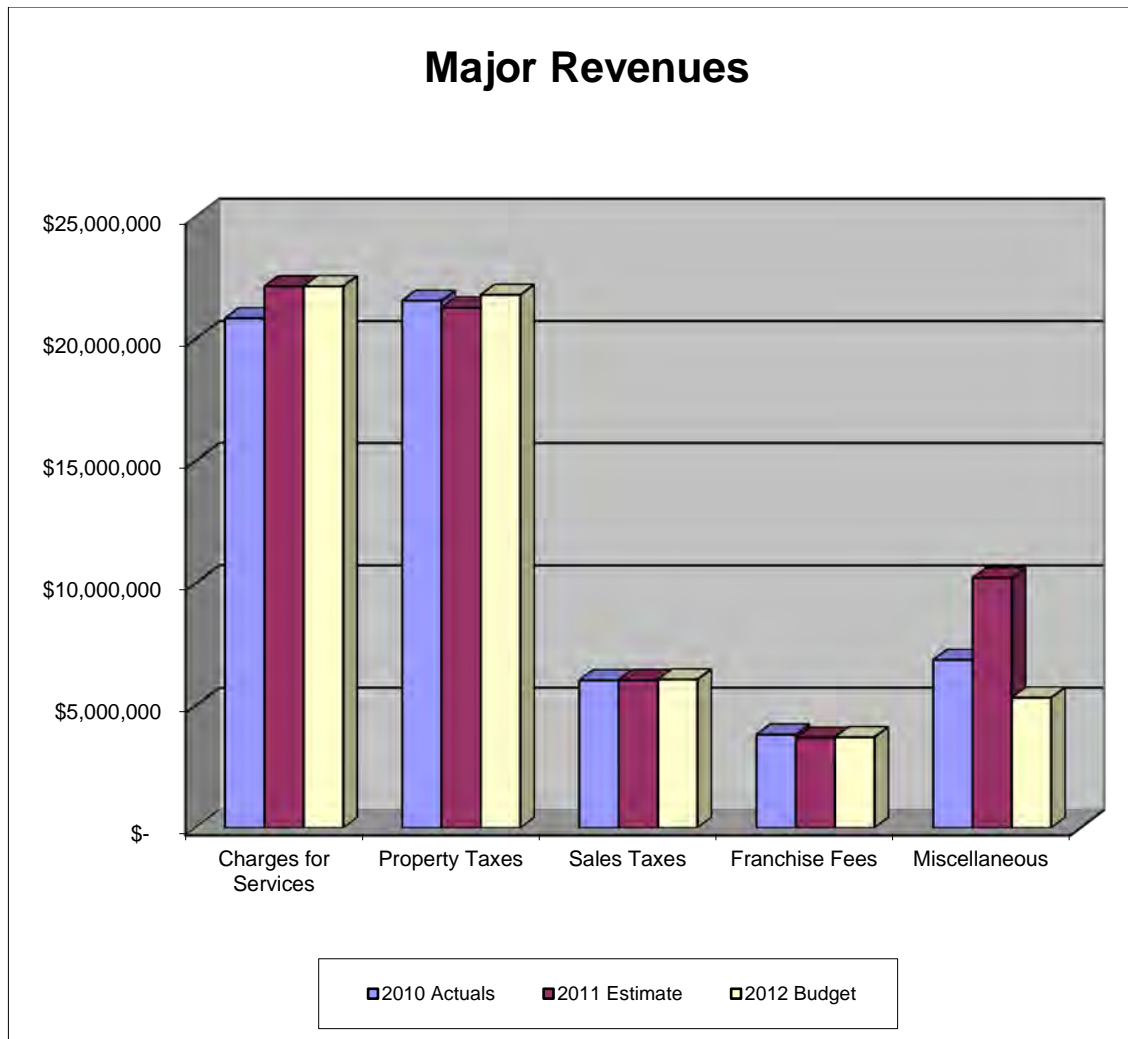
Also, planned increases in operating expenditures for salaries, coupled with inflationary pressures from treated water purchases, sewer treatment expenses with slower revenue growth from residential development have a negative impact on fund balances citywide.

**City of DeSoto, Texas  
Revenue Summary by Major Type  
All Funds  
FY 2011-2012**



**Total Budgeted Revenue  
\$61,039,143**

## Three-Year Comparison of Major Revenues All Funds



	<u>2010 Actuals</u>	<u>2011 Estimate</u>	<u>2012 Budget</u>
<b>Charges for Services</b>	\$20,840,694	\$ 22,136,975	\$22,150,213
<b>Property Taxes</b>	\$21,556,358	\$ 21,283,090	\$21,798,635
<b>Sales Taxes</b>	\$ 6,027,448	\$ 6,032,608	\$ 6,059,599
<b>Franchise Fees</b>	\$ 3,809,369	\$ 3,671,432	\$ 3,696,432
<b>Miscellaneous</b>	\$ 6,861,787	\$ 10,207,543	\$ 5,318,367

The first column for each group represents the actual revenues for FY 2010. The second column represents the projected revenues for FY 2011, and the third column represents the adopted revenues for FY 2012.

**Charges for services** represent 36% of total budgeted revenues. They consist of revenue earned by the City in exchange for specific types of services provided. Examples of services include water sales, sewer service charges, storm drainage fees and ambulance services.

## Three-Year Comparison of Major Revenues All Funds

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The Storm Drainage Utility fund accounts for all activities necessary to operate and maintain the Storm Drainage Utility program. Storm drainage fees were increased effective fiscal year 2005 to provide for debris, tree and brush removal along Ten Mile Creek and to construct erosion control improvements at Meadows Parkway. Storm water fees are assessed monthly on all developed properties within the City.

The Sanitation enterprise fund was created during fiscal year 2002. This entity accounts for solid waste collection services, litter control and median beautification, street sweeping and household hazardous waste collection. Sanitation fund revenue is budgeted for \$3,020,672 for fiscal year 2012; a decrease of \$178,640 over actuals for fiscal year 2010 revenues. This decrease is due to fuel surcharge adjustments.

**Property Taxes** represent 36% of total budgeted revenues. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised values are established by the Dallas Central Appraisal District at 100% of market value and certified by the Chief Appraiser. The 2011 certified taxable value of \$2,795,486,741 used to build the FY 2012 budget is a .53% decrease over the 2010 certified taxable value. The City has adopted a property tax rate of \$0.7574 per \$100 of valuation. This represents a decrease of 2.23 cents from last year's tax rate of \$0.73512. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. The City has adopted a tax rate of \$0.5049 for operations and maintenance, unchanged from the previous fiscal year. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of \$0.2525 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This represents an increase of 2.23 cents from last year. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31. Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

**Sales Taxes** represent 11% of total budgeted revenues. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of DeSoto. The State returns the portion designated for the City. The City collects 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund, 3/8 cent is used for the DeSoto Economic Development Corporation and 1/8 cent belongs to the DeSoto Park Development Corporation.

**Franchise Fees** are charged to specific businesses that conduct business in the City of DeSoto. Utilities (electric, water, sanitation, telephone, gas and cable) that operate in the City pay this fee for their use of the City's right of way to conduct their business. Franchise fees are based on a percentage of gross receipts. Projections are based on population increase and projected utility use. Franchise fees for the 2012 fiscal year are estimated to be \$3,696,432, a slight increase from the prior year's projected revenues of \$3,671,432.

**Miscellaneous Revenue** is generated from a variety of sources. General Obligation bond sale proceeds are the single largest revenue source in this category and there are no bond sales projected for FY 2012. Participant share revenues are the primary funding source of the Southwest Regional Communications Center (SWRCC) and the Regional Jail.

## Three-Year Comparison of Major Revenues All Funds

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SWRCC provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Revenue to support the Regional Dispatch fund comes, in large part, from the three cities (Cedar Hill, DeSoto and Duncanville) serviced by the operation. Regional Dispatch revenues are projected to increase \$5,000 due to increases in alarm monitoring revenues.

The Regional Jail was established to maintain a central location for expedient and professional book-in and detention services of arrested individuals for the police agencies of Cedar Hill, DeSoto and Lancaster in a cost-effective manner. Funding for the Regional Jail is projected to increase \$22,884 due to additional costs of transportation services provided by Dallas County.

**CITY OF DESOTO**  
**REVENUE SUMMARY BY MAJOR TYPE**  
**ALL FUNDS**

REVENUE TYPE	Actuals FY 2010	Projected FY 2011	Adopted FY 2012
<b>PROPERTY TAXES</b>			
CURRENT	\$20,190,317	\$19,972,471	\$20,478,016
DELINQUENT	\$482,953	\$400,000	\$420,000
PENALTIES & INTEREST	\$298,883	\$320,000	\$310,000
PAYMENT IN-LIEU OF TAX	\$584,205	\$590,619	\$590,619
Subtotal Property Taxes	\$21,556,358	\$21,283,090	\$21,798,635
<b>SALES TAXES</b>	\$6,027,448	\$6,032,608	\$6,059,599
<b>HOTEL OCCUPANCY TAXES</b>	\$575,384	\$500,000	\$530,000
<b>UTILITY FRANCHISE FEES</b>			
ELECTRIC	\$1,445,742	\$1,485,000	\$1,485,000
WATER & SEWER	\$669,109	\$675,432	\$675,432
TELEPHONE	\$304,316	\$301,000	\$301,000
NATURAL GAS	\$449,844	\$510,000	\$510,000
CABLE TELEVISION	\$594,619	\$350,000	\$375,000
911 EMERGENCY FEES	\$345,738	\$350,000	\$350,000
Subtotal Franchise Fees	\$3,809,369	\$3,671,432	\$3,696,432
<b>ADMINISTRATIVE FEES</b>			
FROM WATER & SEWER FUND TO GENERAL FUND	\$1,233,677	\$1,269,164	\$1,269,164
FROM DRAINAGE FUND TO GENERAL FUND	\$102,673	\$102,673	\$102,673
FROM SANITATION FUND TO GENERAL FUND	\$500,000	\$500,000	\$500,000
Subtotal Administrative Fees	\$1,836,349	\$1,871,837	\$1,871,837
<b>LICENSES &amp; PERMITS</b>			
BUILDING PERMITS	\$486,942	\$360,000	\$360,000
ZONING & APPLICATIONS FEES	\$17,368	\$10,000	\$11,000
DEVELOPMENT PERMITS	\$13,583	\$20,000	\$20,000
ROW PERMITS	\$0	\$0	\$0
BEVERAGE PERMITS & FEES	\$1,050	\$0	\$0
ALARM PERMITS	\$168,849	\$180,000	\$180,000
Subtotal Licenses & Permits	\$687,791	\$570,000	\$571,000
<b>INTERGOVERNMENTAL</b>			
FEDERAL/STATE GRANTS	\$853,380	\$235,313	\$277,175
DESOTO ECONOMIC DEVELOPMENT CORP	\$10,078	\$30,000	\$30,000
PARTICIPANT CITY SHARE INCOME	\$2,237,193	\$2,338,068	\$2,158,836
DESOTO ISD	\$242,958	\$452,106	\$300,000
FUNDS AWARDED	\$13,482	\$60,000	\$80,000
Subtotal Intergovernmental	\$3,357,091	\$3,115,487	\$2,846,011
<b>CHARGES FOR SERVICES</b>			
COUNTY FIRE & AMBULANCE RUNS	\$16,928	\$18,000	\$18,000
ALARM MONITORING	\$79,436	\$80,000	\$85,000
CREDIT CARD & PHONE SERVICE FEE	\$4,918	\$0	\$0
HEALTH INSPECTIONS	\$41,276	\$50,000	\$50,000
AMBULANCE SERVICE	\$731,610	\$977,000	\$977,000
MOWING SERVICE	\$85,314	\$100,000	\$100,000
MAPS & PUBLICATIONS	\$18,173	\$300	\$300
LIBRARY USAGE FEES	\$13,891	\$4,500	\$12,500
FIRE PREVENTION INSPECTIONS	\$6,375	\$5,250	\$5,250
FIRE TRAINING TUITION & EQUIP	\$292,454	\$303,800	\$274,400
WATER/SEWER SALES & SERVICE FEES	\$14,155,822	\$15,345,088	\$15,389,176
DRAINAGE CHARGES	\$1,463,866	\$1,491,150	\$1,491,150
SANITATION FEES	\$3,199,312	\$3,020,672	\$3,020,672
RECREATION FEES	\$731,319	\$741,215	\$727,065
Subtotal Charges For Services	\$20,840,694	\$22,136,975	\$22,150,513
<b>FINES AND FORFEITURES</b>	\$1,044,024	\$1,045,000	\$1,045,000
<b>INTEREST</b>	\$118,877	\$131,485	\$144,060

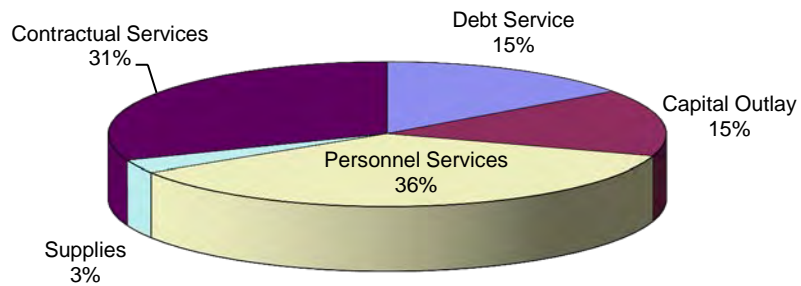
**CITY OF DESOTO**  
**REVENUE SUMMARY BY MAJOR TYPE**  
**ALL FUNDS**

REVENUE TYPE	Actuals FY 2010	Projected FY 2011	Adopted FY 2012
<b>MISCELLANEOUS</b>			
DEBT PROCEEDS & OTHER FINANCING SOURCES	\$790,442	\$4,670,000	\$25,000
SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	\$72,966	\$38,100	\$21,900
TOWER RENTAL/LEASE INCOME	\$101,168	\$62,056	\$61,656
OTHER MISCELLANEOUS	\$232,921	\$206,900	\$217,500
Subtotal Miscellaneous Revenue	\$1,197,497	\$4,977,056	\$326,056
<b>TOTAL REVENUES</b>	<b>\$61,050,883</b>	<b>\$65,334,970</b>	<b>\$61,039,143</b>
<b>INTERFUND TRANSFERS</b>			
FROM GENERAL FUND TO OTHER FUNDS	\$4,915,770	\$4,803,644	\$4,670,070
FROM REGIONAL DISPATCH TO OTHER FUNDS	\$0	\$141,711	\$0
FROM REGIONAL DISPATCH TO OTHER FUNDS	\$0	\$0	\$0
FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	\$432,148	\$468,456	\$470,264
FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	\$109,892	\$193,538	\$194,163
FROM DEBT SERVICE FUNDS TO OTHER FUNDS	\$0	\$0	\$26,113
FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	\$362,657	\$337,320	\$287,320
FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	\$1,119,811	\$0	\$0
FROM PUBLIC UTILITIES FUNDS TO OTHER FUNDS	\$7,122,714	\$1,846,238	\$1,266,801
FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	\$384,301	\$795,000	\$379,000
FROM SANITATION FUNDS TO OTHER FUNDS	\$72,500	\$0	\$50,000
Subtotal Interfund Transfers	\$14,519,793	\$8,585,907	\$7,343,731
<b>GRAND TOTAL REVENUES BY MAJOR TYPE</b>	<b>\$75,570,676</b>	<b>\$73,920,877</b>	<b>\$68,382,874</b>

**CITY OF DESOTO**  
**REVENUE\* SUMMARY BY FUND**

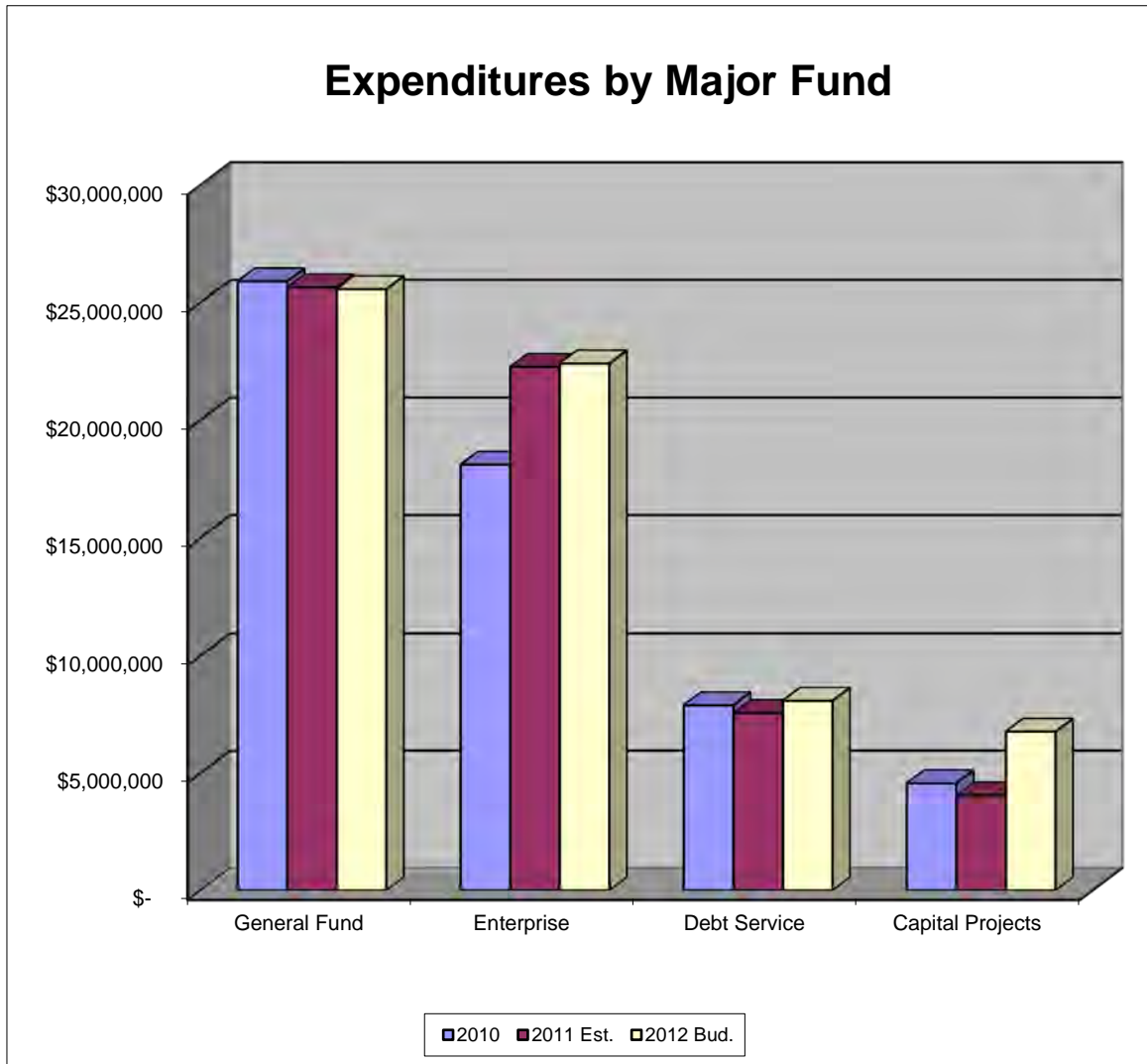
Fund No	Fund Description	Actuals FY	Projected FY	Adopted FY
		2010	2011	2012
101	GENERAL FUND	\$30,118,609	\$29,457,284	\$29,411,057
111	REGIONAL DISPATCH OPERATING FD	\$1,832,400	\$1,713,368	\$1,718,368
112	CITY JAIL OPERATIONS	\$516,632	\$509,700	\$555,468
118	PARKS & RECREATION FACILITIES	\$461,601	\$408,599	\$408,599
209	POLICE DEPT.-STATE SEIZED FUND	\$7,000	\$20,410	\$40,600
210	POLICE DEPT.- FED SEIZED FUNDS	\$7,672	\$40,050	\$40,200
211	POLICE COMM ORIENTED FUNDING	\$3,740	\$24,000	\$10,000
213	EMS SPECIAL REVENUE FUND	\$0	\$0	\$11,000
221	HOTEL OCCUPANCY TAX FUND	\$584,649	\$502,000	\$532,000
222	NANCE FARM FUND	\$31,686	\$252,606	\$100,500
223	YOUTH SPORTS ASSOC-BASEBALL	\$27,455	\$31,000	\$31,000
224	JUVENILE CASE MANAGER FUND	\$32,900	\$26,300	\$26,300
225	MUNICIPAL COURT TECHNOLOGY	\$26,874	\$27,000	\$27,000
226	MUNICIPAL COURT SECURITY FUND	\$20,506	\$22,000	\$22,000
227	RECREATION REVOLVING FUND	\$310,522	\$314,725	\$320,720
228	FIRE TRAINING FUND	\$317,839	\$329,800	\$300,000
229	POLICE GRANT FUND	\$58,710	\$10,432	\$10,043
230	ENERGY MANAGEMENT FUND	\$187,700	\$0	\$0
231	PALS-SENIOR CENTER	\$14,741	\$15,120	\$13,695
233	YOUTH SPORTS ASSOC-SOCCER	\$60,425	\$60,300	\$60,300
234	POLICE-HOMELAND SECURE GRANT	\$99,113	\$45,057	\$114,700
238	YOUTH SPORTS ASSOC-FOOTBALL	\$65,436	\$64,625	\$64,625
239	YOUTH SPORTS ASSOC-BASKETBALL	\$38,205	\$32,830	\$32,830
240	HEALTH FACILITIES DEVEL CORP	\$65	\$70	\$45
241	HOUSING FINANCE CORP	\$38	\$30	\$30
242	INDUSTRIAL DEVEL. AUTHORITY	\$98	\$50	\$50
247	YOUTH SPORTS-GIRLS SOFTBALL	\$1,740	\$3,295	\$3,295
264	FIRE GRANT FUND	\$132,318	\$38,824	\$15,425
305	BOND DEBT SERVICE FUND	\$6,882,441	\$6,509,554	\$7,100,604
347	DEBT SERVICE PARKS DEVELOPMENT	\$231	\$500	\$500
370	2001 CERT PRE-PMT ESCROW FUND	\$8,433	\$0	\$0
401	FIRE PPE REPLACEMENT	\$229	\$250	\$250
402	FIRE EQUIP. REPLACEMENT FUND	\$67,960	\$1,500	\$1,500
406	COMMAND VEHICLE FIRE	\$4,819	\$0	\$1,000
407	PARK MAINTENANCE	\$248	\$200	\$200
408	POOL MAINTENANCE FUND	\$160	\$125	\$125
409	POLICE EQUIPMENT REPLACE FUND	\$162	\$250	\$250
410	FACILITY MAINTENANCE	\$280	\$250	\$250
411	SWRCC RADIO REPLACEMENT	\$1,232	\$225,600	\$0
412	ELECTRON.EQUIP.REPLACE.FUND	\$1,255	\$1,000	\$1,000
417	PARK LAND DEDICATION	\$376	\$10,300	\$10,300
419	CAPITAL IMPR.-OTHER PUBL WKS	\$104,707	\$31,000	\$31,000
420	EQUIPMENT REPLACEMENT FUND	\$3,868	\$1,000	\$1,000
439	2007 PARK IMPROVEMENTS	\$499	\$300	\$50
465	2006 STREET IMPROVEMENTS	\$3,030	\$0	\$0
467	2007 STREET IMPROVEMENTS	\$5,554	\$4,000	\$4,000
468	2008 STREET IMPROVEMENTS GO'S	\$5,490	\$1,000	\$2,000
486	GENERAL FUND CAPITAL IMPROV	\$10	\$0	\$0
488	CLOSED-2008 TOWN CTR ROOF GOS	\$537	\$0	\$0
489	2009 STREET IMPROVEMENTS GO	\$2,597	\$2,500	\$2,500
490	2009 STREET IMPROVEMENTS CO	\$13,293	\$0	\$0
502	WATER AND SEWER FUND	\$14,243,338	\$15,404,744	\$15,448,832
503	WATER METER REPLACEMENT FUND	\$1,796	\$4,000	\$4,000
508	CIP-WATER & SEWER FUND	\$19,113	\$3,810,000	\$10,000
522	STORM DRAINAGE UTILITY FUND	\$1,468,678	\$1,498,150	\$1,498,150
528	DRAINAGE IMPROVEMENTS FUND	\$2,461	\$2,500	\$15,000
552	SANITATION ENTERPRISE FUND	\$3,237,620	\$3,023,672	\$3,023,672
624	LIBRARY REVENUE FUND	\$8,175	\$8,000	\$13,110
702	HELIPORT PROJECT-2011A BONDS	\$0	\$845,050	\$0
<b>TOTAL REVENUES BY FUND</b>		<u>\$61,047,268</u>	<u>\$65,334,920</u>	<u>\$61,039,143</u>

**City of DeSoto, Texas  
Expenditure Summary by Function  
All Funds  
FY 2011-2012**



**Total Budgeted Expenditures  
\$70,341,591**

**City of DeSoto, Texas**  
**Three Year Comparison of Major Expenditures**  
**All Funds**



	2010	2011 Est.	2012 Bud.
<b>General Fund</b>	\$25,897,358	\$25,640,098	\$25,567,369
<b>Enterprise</b>	\$18,098,194	\$22,257,937	\$22,405,742
<b>Debt Service</b>	\$ 7,890,557	\$ 7,558,342	\$ 8,081,925
<b>Capital Projects</b>	\$ 4,567,580	\$ 4,033,197	\$ 6,765,735

The General Fund includes the administrative, engineering and public safety functions of local government. The Enterprise funds includes the delivery of water and sewer service and annual payments for principal and interest on revenue bonds (Water and Sewer Fund), and also includes all activities necessary to operate and maintain the Storm Drainage Utility program (Storm Drainage Utility Fund). The Enterprise funds include the Sanitation Fund, to account for solid waste activities and city beautification efforts. The G.O. Debt Service fund includes payments for long-term general obligation bonds' interest & principal. The Capital Projects fund reflects funding for capital acquisition and construction projects.

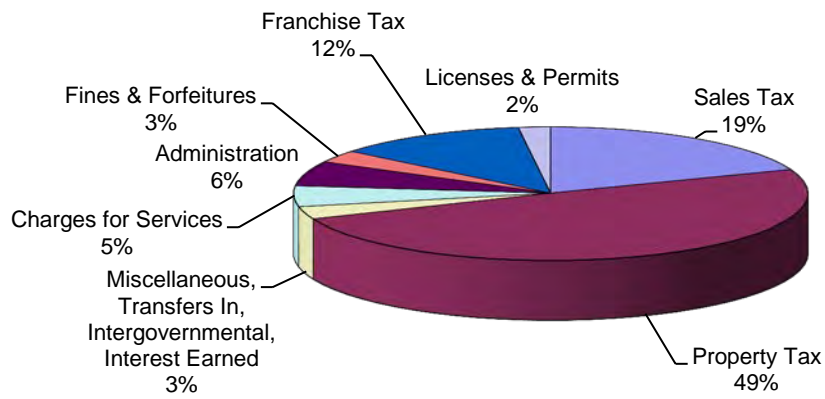
**CITY OF DESOTO, TEXAS  
EXPENDITURE SUMMARY BY FUNCTION  
ALL FUNDS  
FY 2011-12**

<b>Fund No</b>	<b>Fund Name</b>	<b>Personnel Services</b>	<b>Supplies</b>	<b>Service &amp; Professional Fees</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Interfund Transfers</b>	<b>TOTAL</b>
101	GENERAL FUND	\$20,572,298	\$976,464	\$3,959,601	\$7,000	\$52,006	\$4,670,070	<b>\$30,237,439</b>
111	REGIONAL DISPATCH OPERATING FD	\$1,615,863	\$199,417	\$638,618	\$0	\$78,339	\$0	<b>\$2,532,237</b>
112	CITY JAIL OPERATIONS	\$671,396	\$33,675	\$86,130	\$0	\$0	\$0	<b>\$791,201</b>
118	PARKS & RECREATION FACILITIES	\$0	\$0	\$0	\$0	\$0	\$470,264	<b>\$470,264</b>
209	POLICE DEPT.-STATE SEIZED FUND	\$0	\$40,000	\$0	\$0	\$0	\$0	<b>\$40,000</b>
210	POLICE DEPT.- FED SEIZED FUNDS	\$0	\$40,000	\$0	\$0	\$0	\$0	<b>\$40,000</b>
211	POLICE COMMUNITY-ORIENTED FUND	\$0	\$10,000	\$0	\$0	\$0	\$0	<b>\$10,000</b>
213	EMS SPECIAL REVENUE FUND	\$0	\$4,800	\$0	\$5,000	\$0	\$0	<b>\$9,800</b>
221	HOTEL OCCUPANCY TAX FUND	\$0	\$0	\$620,080	\$0	\$0	\$112,082	<b>\$732,162</b>
222	NANCE FARM FUND	\$0	\$0	\$0	\$185,982	\$0	\$0	<b>\$185,982</b>
223	YOUTH SPORTS ASSOC-BASEBALL	\$0	\$0	\$33,905	\$0	\$0	\$0	<b>\$33,905</b>
224	JUVENILE CASE MANAGER FUND	\$19,806	\$600	\$3,000	\$0	\$0	\$0	<b>\$23,406</b>
225	MUNICIPAL COURT TECHNOLOGY	\$0	\$24,000	\$3,000	\$8,000	\$0	\$0	<b>\$35,000</b>
226	MUNICIPAL COURT SECURITY FUND	\$5,020	\$102,000	\$2,000	\$0	\$0	\$0	<b>\$109,020</b>
227	RECREATION REVOLVING FUND	\$17,930	\$82,600	\$276,350	\$0	\$0	\$35,000	<b>\$411,880</b>
228	FIRE TRAINING FUND	\$165,627	\$48,200	\$52,400	\$0	\$0	\$47,081	<b>\$313,308</b>
229	POLICE GRANT FUND	\$0	\$10,432	\$0	\$0	\$0	\$0	<b>\$10,432</b>
230	ENERGY MANAGEMENT FUND	\$0	\$0	\$1,744,800	\$0	\$240,000	\$0	<b>\$1,984,800</b>
231	PALS-SENIOR CENTER	\$0	\$0	\$10,792	\$0	\$0	\$0	<b>\$10,792</b>
233	YOUTH SPORTS ASSOC-SOCCER	\$0	\$0	\$42,505	\$0	\$0	\$0	<b>\$42,505</b>
234	POLICE-HOMELAND SECURE GRANT	\$0	\$75,000	\$0	\$0	\$0	\$0	<b>\$75,000</b>
238	YOUTH SPORTS ASSOC-FOOTBALL	\$0	\$0	\$51,940	\$0	\$0	\$0	<b>\$51,940</b>
239	YOUTH SPORTS ASSOC-BASKETBALL	\$0	\$0	\$30,328	\$0	\$0	\$0	<b>\$30,328</b>
240	HEALTH FACILITIES DEVEL CORP	\$0	\$100	\$0	\$0	\$0	\$0	<b>\$100</b>
242	INDUSTRIAL DEVEL. AUTHORITY	\$0	\$250	\$0	\$0	\$0	\$0	<b>\$250</b>
247	YOUTH SPORTS-GIRLS SOFTBALL	\$0	\$0	\$2,800	\$0	\$0	\$0	<b>\$2,800</b>
264	FIRE GRANT FUND	\$0	\$7,625	\$7,800	\$0	\$0	\$0	<b>\$15,425</b>
270	CANDLE MEADOW PID	\$0	\$0	\$260,722	\$0	\$0	\$0	<b>\$260,722</b>
305	BOND DEBT SERVICE FUND	\$0	\$0	\$0	\$0	\$8,081,925	\$26,113	<b>\$8,108,038</b>
347	DEBT SERVICE PARKS DEVELOPMENT	\$0	\$0	\$0	\$0	\$209,600	\$0	<b>\$209,600</b>
401	FIRE PPE REPLACEMENT	\$0	\$46,121	\$0	\$0	\$37,320	\$0	<b>\$83,441</b>
402	FIRE EQUIP. REPLACEMENT FUND	\$0	\$55,000	\$0	\$0	\$0	\$0	<b>\$55,000</b>
403	FURNITURE REPLACEMENT FUND	\$0	\$20,000	\$0	\$0	\$0	\$0	<b>\$20,000</b>
406	COMMAND VEHICLE FIRE	\$0	\$3,000	\$8,500	\$0	\$0	\$0	<b>\$11,500</b>
407	PARK MAINTENANCE	\$0	\$0	\$0	\$77,500	\$0	\$0	<b>\$77,500</b>
408	POOL MAINTENANCE FUND	\$0	\$0	\$21,000	\$0	\$0	\$0	<b>\$21,000</b>
409	POLICE EQUIPMENT REPLACE FUND	\$0	\$94,569	\$0	\$0	\$0	\$0	<b>\$94,569</b>
410	FACILITY MAINTENANCE	\$0	\$0	\$244,900	\$0	\$0	\$0	<b>\$244,900</b>
412	ELECTRON.EQUIP.REPLACE.FUND	\$0	\$200,800	\$0	\$40,000	\$0	\$0	<b>\$240,800</b>
417	PARK LAND DEDICATION	\$0	\$0	\$0	\$46,825	\$0	\$0	<b>\$46,825</b>
419	CAPITAL IMPR.-OTHER PUBL WKS	\$0	\$0	\$0	\$603,000	\$0	\$0	<b>\$603,000</b>
420	EQUIPMENT REPLACEMENT FUND	\$0	\$144,600	\$0	\$340,600	\$209,500	\$250,000	<b>\$944,700</b>
439	2007 PARK IMPROVEMENTS	\$0	\$0	\$0	\$15,000	\$0	\$0	<b>\$15,000</b>
467	2007 STREET IMPROVEMENTS	\$0	\$0	\$0	\$400,000	\$0	\$0	<b>\$400,000</b>
468	2008 STREET IMPROVEMENTS GO'S	\$0	\$0	\$0	\$370,000	\$0	\$0	<b>\$370,000</b>
490	2009 STREET IMPROVEMENTS CO	\$0	\$0	\$0	\$3,500,000	\$0	\$0	<b>\$3,500,000</b>
502	WATER AND SEWER FUND	\$1,705,406	\$143,200	\$10,540,135	\$0	\$803,760	\$1,351,092	<b>\$14,543,593</b>
503	WATER METER REPLACEMENT FUND	\$0	\$0	\$378,000	\$0	\$0	\$0	<b>\$378,000</b>
504	WATER/SEWER EQUIP REPLACE FUND	\$0	\$0	\$0	\$17,000	\$0	\$0	<b>\$17,000</b>
508	CIP-WATER & SEWER FUND	\$0	\$0	\$0	\$4,040,000	\$0	\$0	<b>\$4,040,000</b>
522	STORM DRAINAGE UTILITY FUND	\$262,230	\$13,100	\$145,673	\$0	\$768,028	\$379,000	<b>\$1,568,031</b>
528	DRAINAGE IMPROVEMENTS FUND	\$0	\$0	\$0	\$579,000	\$0	\$0	<b>\$579,000</b>
552	SANITATION ENTERPRISE FUND	\$261,361	\$34,275	\$2,664,574	\$0	\$0	\$47,000	<b>\$3,007,210</b>
553	SANITATION EQUIP REPLACE FUND	\$0	\$0	\$0	\$50,000	\$0	\$0	<b>\$50,000</b>
624	LIBRARY REVENUE FUND	\$0	\$6,510	\$6,600	\$0	\$0	\$0	<b>\$13,110</b>
702	HELIPORT PROJECT-2011A BONDS	\$0	\$0	\$0	\$287,500	\$0	\$0	<b>\$287,500</b>
		<b>\$25,296,937</b>	<b>\$2,416,338</b>	<b>\$21,836,153</b>	<b>\$10,572,407</b>	<b>\$10,480,478</b>	<b>\$7,387,702</b>	<b>\$77,990,015</b>

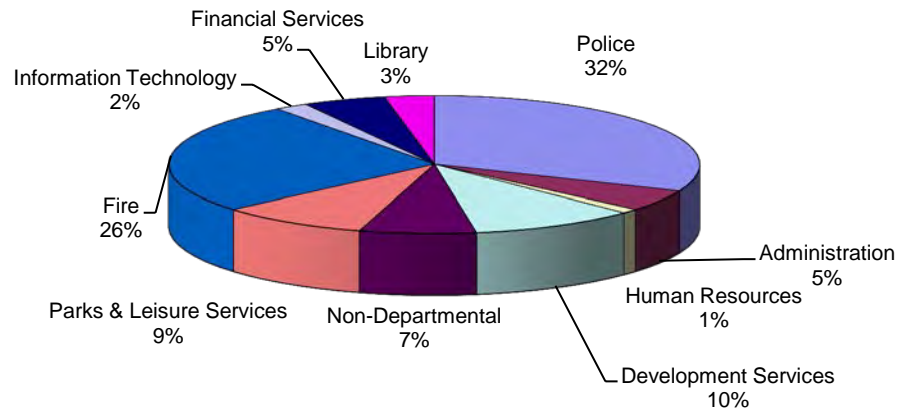
**CITY OF DESOTO**  
**EXPENDITURE\* SUMMARY BY FUND**

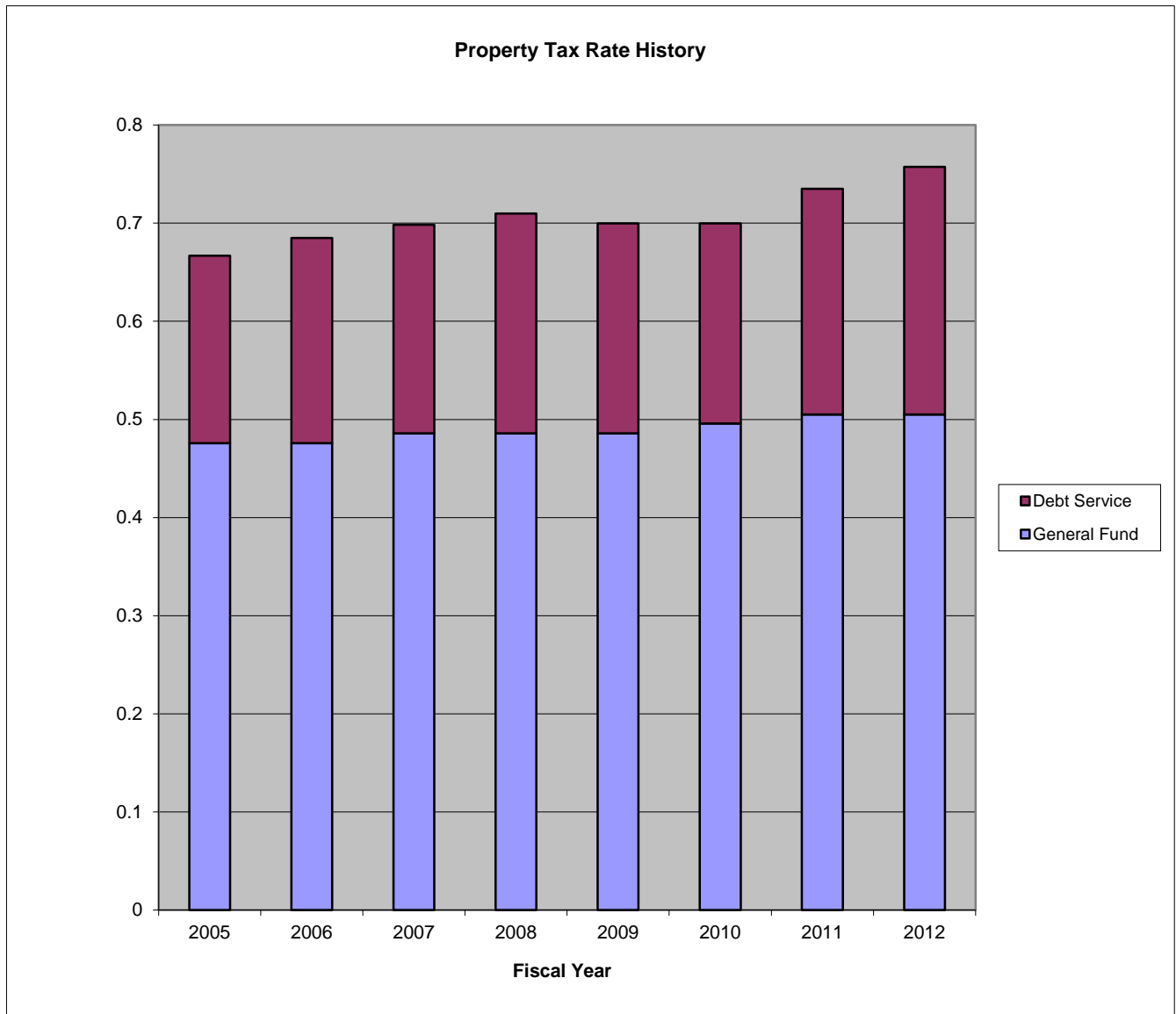
<b>Fund No</b>	<b>Fund Description</b>	<b>Actuals FY 2010</b>	<b>Projected FY 2011</b>	<b>Adopted FY 2012</b>
101	GENERAL FUND	\$25,897,358	\$25,640,098	\$25,567,369
111	REGIONAL DISPATCH OPERATING FD	\$2,645,586	\$2,652,929	\$2,532,237
112	CITY JAIL OPERATIONS	\$760,058	\$885,065	\$791,201
125	ECONOMIC DEVELOPMENT TRUST	\$342,893	\$0	\$0
209	POLICE DEPT.-STATE SEIZED FUND	\$35,527	\$18,000	\$40,000
210	POLICE DEPT.- FED SEIZED FUNDS	\$19,330	\$50,000	\$40,000
211	POLICE COMM ORIENTED FUNDING	\$3,032	\$22,000	\$10,000
212	POLICE JOINT CITY/SCHOOL GRANT	\$22,725	\$0	\$0
213	EMS SPECIAL REVENUE FUND	\$0	\$0	\$9,800
221	HOTEL OCCUPANCY TAX FUND	\$335,086	\$395,000	\$620,080
222	NANCE FARM FUND	\$73,096	\$504,213	\$185,982
223	YOUTH SPORTS ASSOC-BASEBALL	\$31,084	\$33,905	\$33,905
224	JUVENILE CASE MANAGER FUND	\$22,333	\$22,409	\$23,406
225	MUNICIPAL COURT TECHNOLOGY	\$19,636	\$26,000	\$35,000
226	MUNICIPAL COURT SECURITY FUND	\$6,656	\$9,020	\$109,020
227	RECREATION REVOLVING FUND	\$446,200	\$343,229	\$376,880
228	FIRE TRAINING FUND	\$245,682	\$224,107	\$266,227
229	POLICE GRANT FUND	\$58,691	\$13,726	\$10,432
230	ENERGY MANAGEMENT FUND	\$2,146,449	\$1,893,267	\$1,984,800
231	PALS-SENIOR CENTER	\$7,645	\$11,592	\$10,792
233	YOUTH SPORTS ASSOC-SOCCER	\$57,436	\$41,975	\$42,505
234	POLICE-HOMELAND SECURE GRANT	\$78,336	\$9,293	\$75,000
236	LONE STAR LIBRARY GRANT	\$12,976	\$10,463	\$0
238	YOUTH SPORTS ASSOC-FOOTBALL	\$57,358	\$51,940	\$51,940
239	YOUTH SPORTS ASSOC-BASKETBALL	\$41,197	\$30,320	\$30,328
240	HEALTH FACILITIES DEVEL CORP	\$0	\$100	\$100
241	HOUSING FINANCE CORP	(\$722)	\$0	\$0
242	INDUSTRIAL DEVEL. AUTHORITY	\$0	\$250	\$250
247	YOUTH SPORTS-GIRLS SOFTBALL	\$1,738	\$2,630	\$2,800
264	FIRE GRANT FUND	\$140,023	\$38,824	\$15,425
270	CANDLE MEADOW PID	\$142,236	\$260,722	\$260,722
305	BOND DEBT SERVICE FUND	\$7,980,557	\$7,558,342	\$8,081,925
347	DEBT SERVICE PARKS DEVELOPMENT	\$215,448	\$229,880	\$209,600
401	FIRE PPE REPLACEMENT	\$105,395	\$83,441	\$83,441
402	FIRE EQUIP. REPLACEMENT FUND	\$119,380	\$40,000	\$55,000
403	FURNITURE REPLACEMENT FUND	\$22,404	\$20,000	\$20,000
406	COMMAND VEHICLE FIRE	\$1,819	\$0	\$11,500
407	PARK MAINTENANCE	\$6,418	\$12,000	\$77,500
408	POOL MAINTENANCE FUND	\$750	\$21,000	\$21,000
409	POLICE EQUIPMENT REPLACE FUND	\$63,409	\$94,569	\$94,569
410	FACILTY MAINTENANCE	\$238,027	\$230,000	\$244,900
411	SWRCC RADIO REPLACEMENT	\$3,000	\$788,000	\$0
412	ELECTRON.EQUIP.REPLACE.FUND	\$118,270	\$189,768	\$240,800
417	PARK LAND DEDICATION	\$65,184	\$86,000	\$46,825
419	CAPITAL IMPR.-OTHER PUBL WKS	\$703,913	\$800,000	\$603,000
420	EQUIPMENT REPLACEMENT FUND	\$857,732	\$925,200	\$694,700
439	2007 PARK IMPROVEMENTS	\$36,675	\$0	\$15,000
465	2006 STREET IMPROVEMENTS	\$27,855	\$0	\$0
467	2007 STREET IMPROVEMENTS	\$228,798	\$300,000	\$400,000
468	2008 STREET IMPROVEMENTS GO'S	\$1,308,517	\$100,000	\$370,000
486	GENERAL FUND CAPITAL IMPROV	\$68,471	\$45,434	\$0
487	2008 TOWN CTR GARAGE COs	\$120,720	\$97,785	\$0
488	2008 TOWN CTR ROOF GOs	\$2,350	\$0	\$0
490	2009 STREET IMPROVEMENTS CO	\$468,493	\$200,000	\$3,500,000
502	WATER AND SEWER FUND	\$12,702,700	\$12,620,274	\$13,192,501
503	WATER METER REPLACEMENT FUND	\$94,960	\$578,142	\$378,000
504	WATER/SEWER EQUIP REPLACE FUND	\$0	\$0	\$17,000
508	CIP-WATER & SEWER	\$1,155,257	\$4,420,400	\$4,040,000
522	STORM DRAINAGE UTILITY FUND	\$1,018,550	\$837,473	\$1,189,031
528	DRAINAGE IMPROVEMENTS FUND	\$191,053	\$795,000	\$579,000
552	SANITATION ENTERPRISE FUND	\$2,935,674	\$3,006,648	\$2,960,210
553	SANITATION EQUIP REPLACE FUND	\$0	\$0	\$50,000
624	LIBRARY REVENUE FUND	\$47,294	\$7,000	\$13,110
702	HELIPORT PROJECT-2011A BONDS	\$0	\$557,500	\$287,500
	<b>TOTAL EXPENDITURES BY FUND</b>	<b>\$64,558,717</b>	<b>\$67,834,932</b>	<b>\$70,602,313</b>

**General Fund Revenues**  
**Total Budget \$29,709,414**



**General Fund Expenditures Total Budget \$25,567,369**

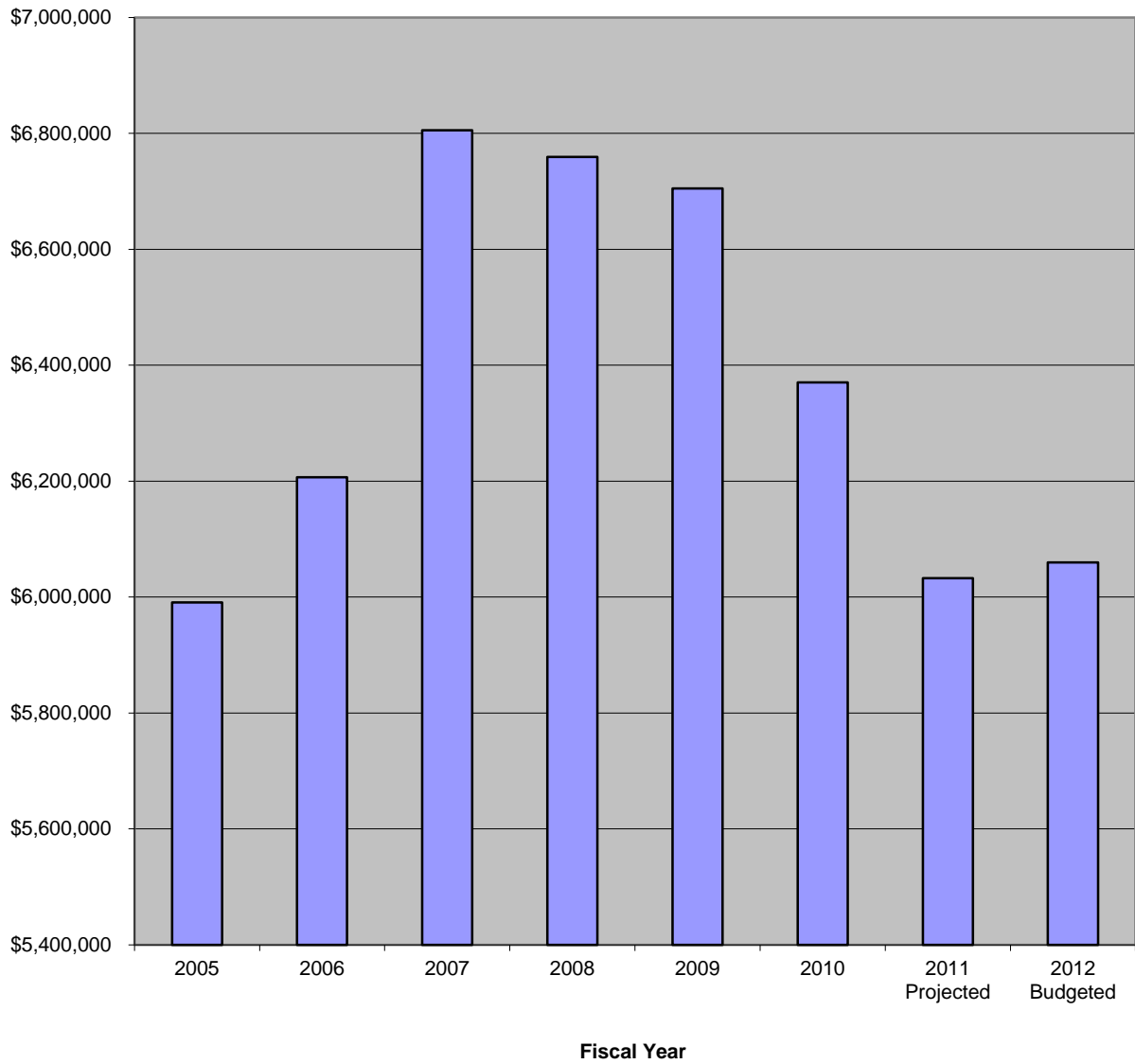




Fiscal Yr.	General Fund	Debt Service	Total
2005	0.47592	0.19097	0.66689
2006	0.47592	0.20907	0.68499
2007	0.48592	0.21243	0.69835
2008	0.48592	0.22381	0.70973
2009	0.48592	0.21380	0.69972
2010	0.49592	0.20381	0.69973
2011	0.50492	0.23020	0.73512
2012	0.50490	0.25250	0.75740

The General Fund 2012 tax rate of 50.49 cents per \$100 valuation included no increase for Maintenance and Operations expenditures. The Debt Service Fund 2011 tax rate of 25.25 cents per \$100 valuation includes a 2.23 cents increase for principal and interest payments on bonded debt.

### Sales Tax History



Fiscal Year	Sales Tax
2005	\$ 5,990,630
2006	\$ 6,206,373
2007	\$ 6,805,337
2008	\$ 6,759,242
2009	\$ 6,705,118
2010	\$ 6,370,341
2011 Projected	\$ 6,032,608
2012 Budgeted	\$ 6,059,599

# CITY OF DESOTO

## GENERAL FUND

101

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$7,287,466	\$6,854,591	\$6,854,591	\$6,281,250
<b>REVENUES</b>				
FRANCHISE FEES	\$3,809,369	\$3,596,432	\$3,671,432	\$3,696,432
PROPERTY TAXES	\$15,445,195	\$14,780,536	\$14,780,536	\$14,705,031
SALES TAXES	\$5,566,382	\$5,723,009	\$5,626,009	\$5,653,000
LICENSES & PERMITS	\$684,641	\$555,000	\$570,000	\$571,000
ADMINISTRATIVE FEE REIMBURSEMENTS	\$1,836,349	\$1,871,837	\$1,871,837	\$1,871,837
FINES & FORFEITURES	\$1,016,934	\$1,018,000	\$1,018,000	\$1,018,000
INTERGOVERNMENTAL	\$386,081	\$324,000	\$324,000	\$336,007
INTEREST REVENUES	\$21,257	\$150,000	\$50,000	\$50,000
CHARGES FOR SERVICES	\$892,489	\$1,098,250	\$1,166,250	\$1,166,250
RECREATION FEES	\$233,216	\$228,100	\$245,220	\$226,500
MISCELLANEOUS	\$226,697	\$84,000	\$134,000	\$117,000
INTERFUND TRANSFERS	\$366,166	\$348,357	\$348,357	\$298,357
<b>SOURCES</b>	<b>\$30,484,775</b>	<b>\$29,777,521</b>	<b>\$29,805,641</b>	<b>\$29,709,414</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 37,772,241</b>	<b>\$ 36,632,112</b>	<b>\$ 36,660,232</b>	<b>\$ 35,990,664</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$20,599,119	\$20,732,481	\$20,768,364	\$20,572,298
SUPPLIES	\$1,031,813	\$1,005,364	\$1,010,554	\$1,050,579
SERVICES & PROFESSIONAL FEES	\$3,267,092	\$3,210,801	\$3,165,905	\$3,348,234
CAPITAL OUTLAY	\$46,067	\$6,800	\$6,800	\$5,917
TRANSFERS TO OTHER FUNDS	\$4,967,809	\$4,746,884	\$4,738,884	\$4,670,070
DEBT SERVICE	\$58,843	\$51,040	\$51,040	\$52,006
<b>OPERATING EXPENDITURES</b>	<b>\$29,970,743</b>	<b>\$29,753,370</b>	<b>\$29,741,547</b>	<b>\$29,699,104</b>
<b>USES OF FUND BALANCE</b>				
FICA EXP.-EMPLOYER	\$1,049	\$0	\$0	\$0
CONSULTANT SERVICES	\$0	\$0	\$16,000	\$0
TRANSIT STUDY	\$0	\$40,000	\$40,000	\$0
SUMMER YOUTH PROGRAM	\$49,183	\$75,000	\$75,000	\$75,000
BRUSH REMOVAL	\$328,603	\$0	\$0	\$0
COUNCIL REDISTRICTING SERVICES	\$4,961	\$0	\$0	\$5,000
LIGHTING OF STREET SIGNS	\$18,400	\$67,000	\$67,000	\$50,000
SUMMER INTERN PROGRAM	\$24,960	\$25,000	\$25,000	\$25,000
ECONOMIC INCENTIVES	\$221,335	\$221,335	\$221,335	\$221,335
HAMPTON RD MIXED USE ZONING	\$157,639	\$0	\$0	\$0
NEIGHBORHOOD GRANTS	\$8,035	\$20,000	\$20,000	\$20,000
USER FEE ANALYSIS	\$0	\$15,000	\$15,000	\$15,000
LIBRARY AUTOMATION	\$1,518	\$0	\$0	\$0
MKT STUDY ENT VENUE	\$45,897	\$0	\$0	\$0
CITIZEN SURVEY	\$0	\$0	\$13,000	\$0
CORNER THEATER UPGRADE	\$0	\$0	\$0	\$7,000
CAPITAL IMPROVEMENTS	\$72,497	\$0	\$0	\$0
CITIZEN RELATION SOFTWARE	\$0	\$25,000	\$25,000	\$0
FIRE ACCREDITATION EXPENSES	\$0	\$50,000	\$50,000	\$0
FIREWORKS EXPENSES	\$0	\$25,000	\$25,000	\$25,000
GRANICUS SERVER EXPENSES	\$0	\$8,500	\$8,500	\$0
DESOTO READS	\$0	\$0	\$0	\$5,000
CHRISTMAS EXPENSES	\$12,830	\$20,000	\$20,000	\$20,000
NEOGOV WORKFRCE MANGMNT PROG.	\$0	\$0	\$0	\$10,000
PROJECT CREATE COMMUNITY EXP	\$0	\$0	\$9,100	\$10,000
COMMUNITY SPECIAL EVENTS	\$0	\$0	\$7,500	\$0
HAMPTON ROAD PILOT PROJECT	\$0	\$0	\$0	\$50,000
<b>TOTAL USES OF FUND BALANCE</b>	<b>\$946,907</b>	<b>\$591,835</b>	<b>\$637,435</b>	<b>\$538,335</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$30,917,650</b>	<b>\$30,345,205</b>	<b>\$30,378,982</b>	<b>\$30,237,439</b>
<b>FUND BALANCE-ENDING</b>	<b>\$6,854,591</b>	<b>\$6,286,907</b>	<b>\$6,281,250</b>	<b>\$5,753,225</b>
Reserve Requirement - 60 days	4,926,697	4,890,965	4,889,021	4,882,044
Amount over/(under) Reserve Requirement	1,927,894	1,395,942	1,392,229	871,181
# days covered	83	77	77	74

**CITY OF DESOTO**  
**GENERAL FUND**  
**101**  
**REVENUES BY CATEGORY**

OBJ.	LINE ITEMS	ACTUALS FY 2010	BUDGET FY 2011	PROJECTED FY 2011	ADOPTED FY 2012
<b>REVENUES</b>					
4115	FRANCHISE-ELECTRIC UTILITIES	\$1,445,742	\$1,485,000	\$1,485,000	\$1,485,000
4116	FRANCHISE-NATURAL GAS UTILITY	\$449,844	\$510,000	\$510,000	\$510,000
4117	FRANCHISE-TELEPHONE UTILITIES	\$304,316	\$301,000	\$301,000	\$301,000
4118	FRANCHISE-CABLE TELEVISION	\$594,619	\$275,000	\$350,000	\$375,000
4119	FRANCHISE-W & S UTILITIES	\$669,109	\$675,432	\$675,432	\$675,432
4136	911-EMERGENCY FUND	\$345,738	\$350,000	\$350,000	\$350,000
	<b>FRANCHISE FEES</b>	<b>\$3,809,369</b>	<b>\$3,596,432</b>	<b>\$3,671,432</b>	<b>\$3,696,432</b>
4120	PENALTIES & INTEREST	\$213,528	\$220,000	\$220,000	\$220,000
4121	CURRENT TAXES	\$14,312,081	\$13,669,917	\$13,669,917	\$13,594,412
4122	DELINQUENT TAXES	\$335,382	\$300,000	\$300,000	\$300,000
4200	PAYMENT IN LIEU OF PROP. TAXES	\$584,205	\$590,619	\$590,619	\$590,619
	<b>PROPERTY TAXES</b>	<b>\$15,445,195</b>	<b>\$14,780,536</b>	<b>\$14,780,536</b>	<b>\$14,705,031</b>
4123	SALES TAX FOR PROP TAX REDUCT.	\$1,844,265	\$2,024,606	\$2,004,606	\$2,026,606
4130	SALES TAX	\$3,688,531	\$3,665,403	\$3,588,403	\$3,593,394
4152	MIXED DRINK TAX	\$33,585	\$33,000	\$33,000	\$33,000
	<b>SALES TAX</b>	<b>\$5,566,382</b>	<b>\$5,723,009</b>	<b>\$5,626,009</b>	<b>\$5,653,000</b>
4124	BUILDING PERMITS	\$486,942	\$360,000	\$360,000	\$360,000
4127	ZONING & APPLICATION FEES	\$17,368	\$10,000	\$10,000	\$11,000
4134	DEVELOPMENT PERMITS	\$10,433	\$20,000	\$20,000	\$20,000
4153	BEVERAGE PERMITS & FEES	\$1,050	\$0	\$0	\$0
4150	ALARM PERMIT LATE FEES	\$80	\$0	\$0	\$0
4170	ALARM PERMITS	\$168,769	\$165,000	\$180,000	\$180,000
	<b>LICENSES &amp; PERMITS</b>	<b>\$684,641</b>	<b>\$555,000</b>	<b>\$570,000</b>	<b>\$571,000</b>
4125	REIMB-ADMIN COST FROM 502 W/S	\$1,233,677	\$1,269,164	\$1,269,164	\$1,269,164
4142	REIMB-ADMIN COST FROM 522 DRNG	\$102,673	\$102,673	\$102,673	\$102,673
4128	REIMB-ADMIN COST FROM 552 SANI	\$500,000	\$500,000	\$500,000	\$500,000
	<b>ADMINISTRATIVE FEES</b>	<b>\$1,836,349</b>	<b>\$1,871,837</b>	<b>\$1,871,837</b>	<b>\$1,871,837</b>
4126	COMMERCIAL VEHICLE FINES	\$0	\$10,000	\$0	\$0
4129	FINES & FEES MUNICIPAL COURT	\$859,592	\$900,000	\$864,000	\$864,000
4133	MISCELLANEOUS REVENUE	\$63,158	\$20,000	\$60,000	\$60,000
4137	LIBRARY FINES	\$45,010	\$46,000	\$46,000	\$46,000
4141	CORPORATE COURT TAX RETAINAGE	\$49,173	\$42,000	\$48,000	\$48,000
	<b>FINES &amp; FORFEITURES</b>	<b>\$1,016,934</b>	<b>\$1,018,000</b>	<b>\$1,018,000</b>	<b>\$1,018,000</b>

## REVENUES BY CATEGORY

OBJ.	LINE ITEMS	ACTUALS FY 2010	BUDGET FY 2011	PROJECTED FY 2011	ADOPTED FY 2012
	<b>INTERGOVERNMENTAL</b>	<b>\$386,081</b>	<b>\$324,000</b>	<b>\$324,000</b>	<b>\$336,007</b>
4140	<b>INTEREST REVENUES</b>	<b>\$21,257</b>	<b>\$150,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
4132	FIRE & AMBULANCE RUNS	\$16,928	\$18,000	\$18,000	\$18,000
4145	HEALTH INSPECTIONS	\$41,276	\$36,000	\$50,000	\$50,000
4195	VEHICLE STORAGE & IMP FEES	\$10,986	\$16,000	\$16,000	\$16,000
4155	AMBULANCE SERVICE CHARGE	\$731,610	\$927,000	\$977,000	\$977,000
4157	FIRE PREVENTION INSPECTIONS	\$6,375	\$1,250	\$5,250	\$5,250
4176	MOWING REVENUE	\$85,314	\$100,000	\$100,000	\$100,000
	<b>CHARGES FOR SERVICES</b>	<b>\$892,489</b>	<b>\$1,098,250</b>	<b>\$1,166,250</b>	<b>\$1,166,250</b>
4113	LINEN SERVICES FEES	\$0	\$15,000	\$21,000	\$7,000
4161	PAVILION RENTAL-ERNIE ROBERTS	\$11,550	\$0	\$9,000	\$9,000
4162	PAVILION RENTAL-GRIMES PARK	\$800	\$0	\$0	\$0
4180	LIFEGUARD TRAINING	\$0	\$0	\$2,720	\$0
4181	POOL RENTALS	\$4,475	\$1,500	\$4,000	\$4,000
4182	SWIM LESSONS	\$11,840	\$17,300	\$11,500	\$11,500
4191	POOL CONCESSION	\$13,829	\$17,300	\$13,500	\$13,500
4192	SWIM POOL DAILY ADMISSION	\$48,375	\$63,000	\$50,000	\$48,000
4193	CIVIC CENTER REVENUES	\$125,130	\$100,000	\$115,000	\$115,000
4194	GRIMES PARK FACILITY REVENUE	\$0	\$3,500	\$3,500	\$3,500
4198	RECREATION PASSES	\$17,217	\$10,500	\$15,000	\$15,000
	<b>RECREATION FEES</b>	<b>\$233,216</b>	<b>\$228,100</b>	<b>\$245,220</b>	<b>\$226,500</b>
4143	FILING FEE FOR CANDIDATES	\$900	\$200	\$200	\$200
4151	AUCTION PROCEEDS	\$121,787	\$40,000	\$90,000	\$90,000
4160	MAPS & PUBLICATIONS	\$18,173	\$300	\$300	\$300
4256	LIBRARY INTERNET PRINTING	\$13,891	\$4,500	\$4,500	\$4,500
4305	DONATIONS-LIBRARY	\$49	\$0	\$0	\$0
4310	REVENUES FROM LEASE/RENT	\$14,493	\$22,000	\$22,000	\$22,000
4844	MATCHING GRANT FUNDS	\$0	\$17,000	\$17,000	\$0
4846	CONTRIBUTIONS	\$57,403	\$0	\$0	\$0
	<b>MISCELLANEOUS</b>	<b>\$226,697</b>	<b>\$84,000</b>	<b>\$134,000</b>	<b>\$117,000</b>
4930	TRF FROM FIRE PPE REPLACEMENT	\$0	\$37,320	\$37,320	\$37,320
4931	TRANSFER FROM OTHER FUNDS	\$0	\$11,037	\$11,037	\$11,037
9420	TRANS FROM 420 EQUIP REPLACE	\$361,600	\$300,000	\$300,000	\$250,000
9485	TRANSFER FROM FUND 485	\$4,566	\$0	\$0	\$0
	<b>INTERFUND TRANSFERS</b>	<b>\$366,166</b>	<b>\$348,357</b>	<b>\$348,357</b>	<b>\$298,357</b>
	<b>TOTAL REVENUES</b>	<b>\$30,484,775</b>	<b>\$29,777,521</b>	<b>\$29,805,641</b>	<b>\$29,709,414</b>

# CITY OF DESOTO

## GENERAL FUND

101

### DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>GENERAL ADMINISTRATION</b>				
COUNCIL/CITY SECRETARY	\$211,846	\$204,782	\$204,782	\$206,677
RECORDS MANAGEMENT	\$61,639	\$65,197	\$65,197	\$64,070
CITY MANAGER'S OFFICE	\$655,262	\$673,711	\$675,401	\$555,201
COMM INITIATIVES	\$120,742	\$134,057	\$134,057	\$165,234
ENVIRONMENTAL HEALTH/ACTION CT	\$224,861	\$233,713	\$230,413	\$259,134
FACILITY MAINTENANCE	\$805,602	\$830,826	\$830,826	\$861,566
<b>TOTAL</b>	<b>\$2,079,952</b>	<b>\$2,142,286</b>	<b>\$2,140,676</b>	<b>\$2,111,882</b>
<b>FINANCIAL SERVICES</b>				
FINANCE ADMIN./ACCOUNTING	\$860,041	\$785,432	\$795,332	\$765,520
MUNICIPAL COURT	\$323,022	\$335,202	\$334,202	\$321,784
PURCHASING	\$137,001	\$141,161	\$135,284	\$139,748
<b>TOTAL</b>	<b>\$1,320,064</b>	<b>\$1,261,795</b>	<b>\$1,264,818</b>	<b>\$1,227,052</b>
<b>DEVELOPMENT SERVICES</b>				
DEVELOPMENT SERVICES-ADMIN.	\$603,133	\$556,243	\$555,918	\$473,497
BUILDING INSPECTIONS	\$260,577	\$279,030	\$276,030	\$280,960
PLANNING & ZONING	\$221,390	\$237,106	\$222,092	\$250,927
STREET MAINTENANCE	\$2,066,532	\$1,988,258	\$1,963,258	\$1,935,861
EQUIPMENT SERVICES	\$681,514	\$715,061	\$728,511	\$735,528
<b>TOTAL</b>	<b>\$3,833,145</b>	<b>\$3,775,698</b>	<b>\$3,745,809</b>	<b>\$3,676,773</b>
<b>PARKS &amp; LEISURE SERVICES</b>				
PARKS MAINTENANCE	\$1,281,886	\$1,288,176	\$1,288,176	\$1,291,165
PARKS & RECREATION/SENIOR CTR	\$263,689	\$215,747	\$215,747	\$192,480
BUILDING SERVICES	\$368,861	\$353,627	\$353,627	\$354,281
RECREATION & CIVIC CENTER	\$648,578	\$642,007	\$648,007	\$572,042
AQUATICS	\$128,094	\$117,851	\$117,851	\$117,766
<b>TOTAL</b>	<b>\$2,691,107</b>	<b>\$2,617,408</b>	<b>\$2,623,408</b>	<b>\$2,527,734</b>
<b>POLICE DEPARTMENT</b>				
POLICE ADMINISTRATION	\$7,935,626	\$7,898,549	\$7,908,625	\$7,988,873
ANIMAL CONTROL	\$223,801	\$303,528	\$309,830	\$267,119
CODE ENFORCEMENT	\$203,042	\$207,323	\$205,235	\$210,660
<b>TOTAL</b>	<b>\$8,362,469</b>	<b>\$8,409,400</b>	<b>\$8,423,690</b>	<b>\$8,466,652</b>
<b>FIRE DEPARTMENT</b>				
FIRE ADMINISTRATION	\$6,858,313	\$6,946,413	\$6,923,853	\$6,866,625
FIRE PREVENTION	\$102,634	\$105,072	\$107,444	\$103,656
<b>TOTAL</b>	<b>\$6,960,946</b>	<b>\$7,051,485</b>	<b>\$7,031,297</b>	<b>\$6,970,281</b>
<b>LIBRARY</b>	<b>\$875,746</b>	<b>\$866,233</b>	<b>\$866,233</b>	<b>\$850,951</b>
<b>INFORMATION TECHNOLOGY</b>	<b>\$682,285</b>	<b>\$711,993</b>	<b>\$700,620</b>	<b>\$714,192</b>

## CITY OF DESOTO

### GENERAL FUND

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### DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>HUMAN RESOURCES</b>				
HUMAN RESOURCES	\$320,096	\$333,482	\$329,782	\$324,868
CIVIL SERVICE	\$16,398	\$23,225	\$17,750	\$17,550
<b>TOTAL</b>	<b>\$336,494</b>	<b>\$356,707</b>	<b>\$347,532</b>	<b>\$342,418</b>
<b>NONDEPARTMENTAL</b>	<b>\$1,720,373</b>	<b>\$1,530,091</b>	<b>\$1,567,190</b>	<b>\$1,757,864</b>
<b>USE OF FUND BALANCE</b>	<b>\$946,907</b>	<b>\$591,835</b>	<b>\$637,435</b>	<b>\$538,335</b>
<b>TRANS TO 112 REGIONAL JAIL</b>	<b>\$242,682</b>	<b>\$240,850</b>	<b>\$240,850</b>	<b>\$263,734</b>
<b>TRANS TO 111 REGIONAL DISPATCH</b>	<b>\$865,480</b>	<b>\$789,424</b>	<b>\$789,424</b>	<b>\$789,571</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,917,650</b>	<b>\$30,345,205</b>	<b>\$30,378,982</b>	<b>\$30,237,439</b>

# **CITY COUNCIL** **CITY SECRETARY**

## **City Council**

- 1. Legislative and policymaking body of the City;**
- 2. Approves annual budget and sets the tax rate;**
- 3. Appoints board and commission members; and,**
- 4. Adopts ordinances and resolutions.**

## **City Secretary**

- 1. Posts notices, attends, and records all City Council Meetings; and**
- 2. Administers elections.**

## **Records Management**

- 1. Administers the State-mandated Records Management Program.**

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>GENERAL ADMINISTRATION</b>	<b>COUNCIL/CITY SECRETARY</b>
<b>101</b>	<b>1</b>	<b>10</b>

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$97,309	\$99,428	\$99,428	\$98,823
SUPPLIES	\$11,437	\$15,115	\$15,115	\$17,615
SERVICES & PROFESSIONAL FEES	\$103,100	\$90,239	\$90,239	\$83,398
<b>TOTAL</b>	<b>\$211,846</b>	<b>\$204,782</b>	<b>\$204,782</b>	<b>\$199,836</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>GENERAL ADMINISTRATION</b>	RECORDS MANAGEMENT
101	1	11

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$59,765	\$58,170	\$58,170	\$57,043
SUPPLIES	\$150	\$442	\$442	\$442
SERVICES & PROFESSIONAL FEES	\$1,724	\$6,585	\$6,585	\$6,585
<b>TOTAL</b>	<b>\$61,639</b>	<b>\$65,197</b>	<b>\$65,197</b>	<b>\$64,070</b>

# **CITY MANAGER**

## **City Manager**

1. Responsible for implementing and carrying out the goals and objectives set forth by the City Council; and
2. Responsible for the operations of the entire City.

## **Assistant to the City Manager - Administration**

1. Serves as Claims Manager and manages property/liability insurance for City employees, facilities, and vehicles;
2. Serves as liaison to the DeSoto, Texas Historical Foundation Board;
3. Administrative oversight of and liaison to the Library and the Parks & Leisure Services Department; and,
4. Manages special projects.

## **Assistant to the City Manager – Community Initiatives**

1. Manages neighborhood programs;
2. Manages the solid waste contract;
3. Administrative oversight of and liaison to the Information Technology Department;
4. Manages the Community Service Program;
5. Manages the Action Center; and,
6. Manages special projects.

## **Administrative Assistant to the City Manager**

1. Oversees the Organizational Development Program, including Performance Measures for all departments and the Performance Incentive Program;
2. Administrative oversight of and liaison to the Human Resources Department and Fire Department; and,
3. Manages special projects.

### **Public Information Officer**

- 1. Video- and audio-records City Council meetings, Planning & Zoning Commission meetings, and other public meetings;**
- 2. Publishes the monthly City Lights Newsletter;**
- 3. Serves as the primary point of contact for public service announcements and other media communication;**
- 4. Serves as liaison to the DeSoto Arts Commission; and,**
- 5. Manages special projects.**

### **Environmental Health / Facility Maintenance**

- 1. Conducts health inspections of food service facilities, daycares, retail stores, semi-public pools, and spas;**
- 2. Provides public health education and training courses;**
- 3. Issues permits and health certificates;**
- 4. Serves as a primary source of contact for public health matters, including requests, inquiries, concerns, and complaints;**
- 5. Maintains and improves all City facilities; and,**
- 6. Manages and administers service contracts for City facilities.**

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	CITY MANAGER'S OFFICE
101	1	12

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$609,065	\$620,310	\$620,310	\$495,069
SUPPLIES	\$18,228	\$21,768	\$21,768	\$28,068
SERVICES & PROFESSIONAL FEES	\$27,968	\$31,633	\$33,323	\$32,064
<b>TOTAL</b>	<b>\$655,262</b>	<b>\$673,711</b>	<b>\$675,401</b>	<b>\$555,201</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	COMM INITIATIVES
101	1	13

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$118,248	\$129,757	\$129,757	\$160,574
SUPPLIES	\$2,449	\$3,900	\$3,900	\$3,400
SERVICES & PROFESSIONAL FEES	\$45	\$400	\$400	\$1,260
<b>TOTAL</b>	<b>\$120,742</b>	<b>\$134,057</b>	<b>\$134,057</b>	<b>\$165,234</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>GENERAL ADMINISTRATION</b>	ENVIRONMENTAL HEALTH/ACTION CT
101	1	14

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$181,923	\$184,613	\$184,613	\$210,684
SUPPLIES	\$38,604	\$42,850	\$39,700	\$42,800
SERVICES & PROFESSIONAL FEES	\$4,334	\$6,250	\$6,100	\$5,650
<b>TOTAL</b>	<b>\$224,861</b>	<b>\$233,713</b>	<b>\$230,413</b>	<b>\$259,134</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	FACILITY MAINTENANCE
101	1	20

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
SERVICES & PROFESSIONAL FEES	\$159,676	\$148,900	\$148,900	\$148,900
TRANSFERS	\$645,926	\$681,926	\$681,926	\$712,666
<b>TOTAL</b>	<b>\$805,602</b>	<b>\$830,826</b>	<b>\$830,826</b>	<b>\$861,566</b>

# **FINANCIAL SERVICES**

## **Finance Administration**

- 1. Handles financial affairs, such as collections, disbursements, and investing City funds;**
- 2. Manages the bond and debt service requirements; and,**
- 3. Handles the collection for Emergency Medical Services (EMS).**

## **Municipal Court**

- 1. Collects fines, fees, and State costs;**
- 2. Schedules court hearings and generates the production of arrest warrants; and,**
- 3. Maintains records relating to Court proceedings.**

## **Purchasing Department**

- 1. Provides quality products and competitive prices via bids, contracts, and interlocal agreements; and,**
- 2. Ensures the City's adherence to local, State, and Federal purchasing guidelines.**

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>FINANCIAL SERVICES</b>	<b>FINANCE ADMIN./ACCOUNTING</b>
101	2	10

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$497,247	\$499,697	\$499,697	\$498,370
SUPPLIES	\$19,429	\$12,400	\$12,400	\$12,200
SERVICES & PROFESSIONAL FEES	\$343,364	\$273,335	\$283,235	\$254,950
<b>TOTAL</b>	<b>\$860,041</b>	<b>\$785,432</b>	<b>\$795,332</b>	<b>\$765,520</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>FINANCIAL SERVICES</b>	<b>MUNICIPAL COURT</b>
101	2	12

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$256,328	\$261,079	\$261,079	\$245,684
SUPPLIES	\$14,483	\$13,900	\$13,150	\$14,100
SERVICES & PROFESSIONAL FEES	\$52,211	\$60,223	\$59,973	\$62,000
<b>TOTAL</b>	<b>\$323,022</b>	<b>\$335,202</b>	<b>\$334,202</b>	<b>\$321,784</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>FINANCIAL SERVICES</b>	<b>PURCHASING</b>
101	2	15

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$86,527	\$86,622	\$86,622	\$85,558
SUPPLIES	\$18,362	\$16,125	\$16,137	\$17,815
SERVICES & PROFESSIONAL FEES	\$32,113	\$38,414	\$32,525	\$36,375
<b>TOTAL</b>	<b>\$137,001</b>	<b>\$141,161</b>	<b>\$135,284</b>	<b>\$139,748</b>

# **DEVELOPMENT SERVICES**

## **Administration**

1. Develops, administers, and manages the Capital Improvement Plan;
2. Prepares engineering plans and specifications for street, storm drainage, and utility projects;
3. Supervises construction in the City; and,
4. Reviews all private development plans and inspects private construction for Code compliance.

## **Building Inspections**

1. Issues permits;
2. Collects fees;
3. Reviews plans and performs onsite inspections for compliance; and,
4. Serves as liaison to the Building and Standards Commission.

## **Planning and Zoning**

1. Prepares and maintains the Comprehensive Plans and Comprehensive Zoning Ordinance;
2. Processes and reviews all zoning applications, plat applications, development plans, and various appeals;
3. Records all impact fees; and,
4. Serves as liaison to the Planning and Zoning Commission and the Zoning Board of Adjustment.

## **Street Maintenance**

1. Maintains 466 miles of streets and 90 miles of alleys; and,
2. Maintains the traffic control system for the City.

## **Equipment Services**

1. Maintains and repairs all City vehicles and equipment;
2. Performs preventive maintenance on all City vehicles;
3. Installs and maintains specialized equipment on emergency vehicles; and,
4. Oversees the City auction contract.

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>DEVELOPMENT SERVICES</b>	DEVELOPMENT SERVICES-ADMIN.
101	3	10

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$567,196	\$485,343	\$485,343	\$419,397
SUPPLIES	\$9,650	\$12,600	\$11,275	\$4,800
SERVICES & PROFESSIONAL FEES	\$26,288	\$58,300	\$59,300	\$49,300
<b>TOTAL</b>	<b>\$603,133</b>	<b>\$556,243</b>	<b>\$555,918</b>	<b>\$473,497</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>DEVELOPMENT SERVICES</b>	<b>BUILDING INSPECTIONS</b>
101	3	11

## SUMMARY

LINE ITEMS	2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$211,848	\$231,537	\$231,537	\$231,519
SUPPLIES	\$4,211	\$4,895	\$4,895	\$6,243
SERVICES & PROFESSIONAL FEES	\$44,518	\$42,598	\$39,598	\$43,198
<b>TOTAL</b>	<b>\$260,577</b>	<b>\$279,030</b>	<b>\$276,030</b>	<b>\$280,960</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	PLANNING & ZONING
101	3	14

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$167,858	\$170,536	\$170,536	\$172,006
SUPPLIES	\$3,930	\$6,490	\$6,412	\$7,856
SERVICES & PROFESSIONAL FEES	\$49,602	\$60,080	\$45,144	\$71,065
<b>TOTAL</b>	<b>\$221,390</b>	<b>\$237,106</b>	<b>\$222,092</b>	<b>\$250,927</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	STREET MAINTENANCE
101	3	20

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$611,258	\$456,638	\$456,638	\$461,422
SUPPLIES	\$128,261	\$132,400	\$127,000	\$134,100
SERVICES & PROFESSIONAL FEES	\$121,218	\$123,350	\$103,750	\$120,350
TRANSFERS	\$1,205,794	\$1,275,870	\$1,275,870	\$1,219,989
<b>TOTAL</b>	<b>\$2,066,532</b>	<b>\$1,988,258</b>	<b>\$1,963,258</b>	<b>\$1,935,861</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>DEVELOPMENT SERVICES</b>	<b>EQUIPMENT SERVICES</b>
101	3	22

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$176,021	\$169,761	\$169,761	\$171,228
SUPPLIES	\$298,789	\$370,400	\$380,050	\$392,400
SERVICES & PROFESSIONAL FEES	\$177,842	\$166,400	\$170,200	\$171,900
CAPITAL OUTLAY	\$861	\$0	\$0	\$0
TRANSFERS	\$28,000	\$8,500	\$8,500	\$0
<b>TOTAL</b>	<b>\$681,514</b>	<b>\$715,061</b>	<b>\$728,511</b>	<b>\$735,528</b>

# **PARKS & LEISURE SERVICES**

## **Park Maintenance**

1. Directs the functions of the entire department; and,
2. Serves as liaison to the Park Development Corporation Board and the Keep DeSoto Beautiful Corporation Board.

## **Park Maintenance**

1. Provides full ground maintenance services to parks, rights-of-way, and public buildings;
2. Provides minor facility tree and shrub maintenance; and,
3. Provides minor construction and renovation services to parks, athletic fields, and recreational facilities.

## **Recreation**

1. Coordinates the activities in the Recreation Center, Civic Center, Senior Center, and the Aquatics Program; and
2. Enhances the quality of life for citizens by promoting, establishing, and maintaining enriched leisure services.

## **Building Services**

1. Provides cleaning services to all City buildings.

## **Senior Center**

1. Provides and coordinates activities for senior citizens.

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>PARKS &amp; LEISURE SERVICES</b>	PARKS MAINTENANCE
101	5	20

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$477,537	\$578,071	\$578,071	\$576,060
SUPPLIES	\$37,962	\$32,160	\$28,160	\$25,160
SERVICES & PROFESSIONAL FEES	\$427,487	\$387,645	\$391,645	\$397,645
TRANSFERS	\$338,900	\$290,300	\$290,300	\$292,300
<b>TOTAL</b>	<b>\$1,281,886</b>	<b>\$1,288,176</b>	<b>\$1,288,176</b>	<b>\$1,291,165</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>PARKS &amp; LEISURE SERVICES</b>	PARKS & RECREATION/SENIOR CTR
101	5	22

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$187,912	\$180,397	\$180,397	\$186,230
SUPPLIES	\$4,166	\$3,900	\$3,900	\$4,200
SERVICES & PROFESSIONAL FEES	\$4,610	\$1,450	\$1,450	\$2,050
TRANSFERS	\$67,000	\$30,000	\$30,000	\$0
<b>TOTAL</b>	<b>\$263,689</b>	<b>\$215,747</b>	<b>\$215,747</b>	<b>\$192,480</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	PARKS & LEISURE SERVICES	BUILDING SERVICES
<b>101</b>	<b>5</b>	<b>24</b>

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$296,708	\$298,527	\$298,527	\$294,242
SUPPLIES	\$41,182	\$23,400	\$23,400	\$26,300
SERVICES & PROFESSIONAL FEES	\$30,972	\$31,700	\$31,700	\$33,739
<b>TOTAL</b>	<b>\$368,861</b>	<b>\$353,627</b>	<b>\$353,627</b>	<b>\$354,281</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>PARKS &amp; LEISURE SERVICES</b>	RECREATION & CIVIC CENTER
<b>101</b>	<b>5</b>	<b>32</b>

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$585,044	\$617,675	\$613,675	\$537,710
SUPPLIES	\$36,035	\$10,807	\$13,307	\$13,307
SERVICES & PROFESSIONAL FEES	\$27,499	\$13,525	\$21,025	\$21,025
<b>TOTAL</b>	<b>\$648,578</b>	<b>\$642,007</b>	<b>\$648,007</b>	<b>\$572,042</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>PARKS &amp; LEISURE SERVICES</b>	AQUATICS
101	5	45

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$62,428	\$70,951	\$70,951	\$70,866
SUPPLIES	\$15,263	\$7,200	\$9,200	\$9,200
SERVICES & PROFESSIONAL FEES	\$26,403	\$39,700	\$16,700	\$16,700
TRANSFERS	\$24,000	\$0	\$21,000	\$21,000
<b>TOTAL</b>	<b>\$128,094</b>	<b>\$117,851</b>	<b>\$117,851</b>	<b>\$117,766</b>

# **PUBLIC SAFETY**

## **Police Department**

- 1. Provides law enforcement and public safety services;**
- 2. Provides 24-hour police patrol and emergency response; and,**
- 3. Provides a variety of additional services, such as School Resource Officers, Crime Prevention services, and Community Policing services.**

## **Animal Control**

- 1. Provides vector and animal control.**

## **Code Enforcement**

- 1. Enforces City Nuisance Ordinances such as high-grass-and-weeds Ordinances, inoperable-vehicle Ordinances, parking Ordinances, etc.;**
- 2. Serves as liaison to the Tri-City Animal Shelter Board; and,**
- 3. Hosts public education programs.**

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	POLICE DEPARTMENT	POLICE ADMINISTRATION
101	6	10

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$7,247,370	\$7,318,847	\$7,926,799	\$7,336,726
SUPPLIES	\$81,034	\$64,580	\$71,005	\$71,025
SERVICES & PROFESSIONAL FEES	\$116,339	\$147,253	\$111,020	\$147,253
CAPITAL OUTLAY	\$23,430	\$0	\$0	\$0
TRANSFERS	\$467,453	\$367,869	\$367,869	\$433,869
<b>TOTAL</b>	<b>\$7,935,626</b>	<b>\$7,898,549</b>	<b>\$8,476,693</b>	<b>\$7,988,873</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>POLICE DEPARTMENT</b>	ANIMAL CONTROL
101	6	13

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$114,341	\$122,030	\$122,030	\$107,319
SUPPLIES	\$1,937	\$1,950	\$1,950	\$1,950
SERVICES & PROFESSIONAL FEES	\$107,523	\$151,548	\$157,850	\$157,850
TRANSFERS	\$0	\$28,000	\$28,000	\$0
<b>TOTAL</b>	<b>\$223,801</b>	<b>\$303,528</b>	<b>\$309,830</b>	<b>\$267,119</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	POLICE DEPARTMENT	CODE ENFORCEMENT
101	6	17

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$197,824	\$198,335	\$198,335	\$201,672
SUPPLIES	\$1,611	\$3,700	\$2,700	\$3,700
SERVICES & PROFESSIONAL FEES	\$3,607	\$5,288	\$4,200	\$5,288
<b>TOTAL</b>	<b>\$203,042</b>	<b>\$207,323</b>	<b>\$205,235</b>	<b>\$210,660</b>

# **FIRE DEPARTMENT**

## **Fire Department**

- 1. Provides 24-hour fire protection;**
- 2. Provides emergency medical services;**
- 3. Provides swift-water and high-angle rescue services;**
- 4. Provides hazardous material responses;**
- 5. Fire Chief serves as Emergency Operations Center Commander and serves as liaison to the Citizens Emergency Response Team (CERT) Program; and,**
- 6. Provides fire safety educational programs.**

## **Fire Prevention**

- 1. Investigates all fires;**
- 2. Provides public fire safety educational programs;**
- 3. Conducts Certificates of Occupancy and fire prevention inspections;**
- 4. Reviews plans for compliance with the Fire Code; and**
- 5. Issues permits.**

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>FIRE DEPARTMENT</b>	FIRE ADMINISTRATION
101	7	10

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$6,112,504	\$6,218,078	\$6,218,078	\$6,294,440
SUPPLIES	\$110,196	\$114,800	\$114,400	\$118,125
SERVICES & PROFESSIONAL FEES	\$176,940	\$211,690	\$189,530	\$208,202
CAPITAL OUTLAY	\$50,828	\$6,800	\$6,800	\$5,917
TRANSFERS	\$407,845	\$395,045	\$395,045	\$239,941
<b>TOTAL</b>	<b>\$6,858,313</b>	<b>\$6,946,413</b>	<b>\$6,923,853</b>	<b>\$6,866,625</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>FIRE DEPARTMENT</b>	FIRE PREVENTION
101	7	13

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$99,796	\$101,697	\$101,697	\$100,281
SUPPLIES	\$694	\$1,255	\$1,032	\$1,255
SERVICES & PROFESSIONAL FEES	\$2,143	\$2,120	\$4,715	\$2,120
<b>TOTAL</b>	<b>\$102,634</b>	<b>\$105,072</b>	<b>\$107,444</b>	<b>\$103,656</b>

# LIBRARY

## **Library**

- 1. Acquires, organizes, and provides access to information in both print and non-print formats; and**
- 2. Serves as liaison to the Library Board.**

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>LIBRARY</b>	<b>ALL</b>
101	10	

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$691,884	\$694,940	\$694,940	\$674,185
SUPPLIES	\$121,729	\$115,915	\$115,915	\$120,031
SERVICES & PROFESSIONAL FEES	\$61,748	\$55,378	\$55,378	\$56,735
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$875,746</b>	<b>\$866,233</b>	<b>\$866,233</b>	<b>\$850,951</b>

# INFORMATION TECHNOLOGY

## **Information Technology**

- 1. Provides technical support for all hardware and software;**
- 2. Coordinates, plans, acquires, and implements all of the computer systems and telecommunications of the City;**
- 3. Designs, implements and administers the City's website; and,**
- 4. Coordinates all Geographic Information Systems (GIS) activity.**

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	INFORMATION TECHNOLOGY	ALL
101	11	

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$211,117	\$214,909	\$214,909	\$222,572
SUPPLIES	\$2,900	\$3,000	\$3,000	\$2,600
SERVICES & PROFESSIONAL FEES	\$356,501	\$378,984	\$372,611	\$372,020
TRANSFERS	\$111,767	\$115,100	\$110,100	\$117,000
<b>TOTAL</b>	<b>\$682,285</b>	<b>\$711,993</b>	<b>\$700,620</b>	<b>\$714,192</b>

# **HUMAN RESOURCES**

## **Human Resources Department**

- 1. Provides centralized personnel services (such as hiring and coordination of employee benefits) for all City departments; and**
- 2. Serves as liaison to the DeSoto Civil Service Commission.**

## **Civil Service**

- 1. Maintains compliance with Chapter 143 of the Texas Local Government Code regarding recruitment, pre-employment evaluations and operational procedures involving Civil Service personnel.**

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	HUMAN RESOURCES	HUMAN RESOURCES
101	12	20

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$284,197	\$284,782	\$284,782	\$ 282,868
SUPPLIES	\$8,045	\$8,200	\$8,250	\$ 7,750
SERVICES & PROFESSIONAL FEES	\$27,854	\$40,500	\$36,750	\$ 34,250
<b>TOTAL</b>	<b>\$320,096</b>	<b>\$333,482</b>	<b>\$329,782</b>	<b>\$ 324,868</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>GENERAL FUND</b>	<b>HUMAN RESOURCES</b>	<b>CIVIL SERVICE</b>
101	12	22

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
SUPPLIES	\$581	\$725	\$750	\$750
SERVICES & PROFESSIONAL FEES	\$15,818	\$22,500	\$17,000	\$16,800
<b>TOTAL</b>	<b>\$16,398</b>	<b>\$23,225</b>	<b>\$17,750</b>	<b>\$17,550</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	USE OF FUND BALANCE	ALL
101	98	

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$1,049	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$873,362	\$566,835	\$612,435	\$531,335
CAPITAL OUTLAY	\$72,497	\$25,000	\$25,000	\$7,000
<b>TOTAL</b>	<b>\$946,907</b>	<b>\$591,835</b>	<b>\$637,435</b>	<b>\$538,335</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	<b>NON-DEPARTMENTAL</b>	ALL
101	99	

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$389,867	\$379,751	\$379,750	\$379,750
SUPPLIES	\$0	\$20,000	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$669,897	\$650,340	\$636,400	\$746,108
TRANSFERS	\$1,618,700	\$1,510,274	\$1,530,274	\$1,633,305
DEBT SERVICE	\$58,843	\$0	\$51,040	\$52,006
<b>TOTAL</b>	<b>\$2,737,307</b>	<b>\$2,560,365</b>	<b>\$2,597,464</b>	<b>\$2,811,169</b>

# **REGIONAL COMMUNICATIONS**

## **REGIONAL COMMUNICATIONS**

- 1. Provides emergency communications between the citizens of the affiliated cities and the fire, police, and EMS services;**
- 2. Provides record and information services between State and Federal law enforcement agencies and the local law enforcement services including police and courts;**
- 3. Provides a point of contact for citizens for the dissemination of warnings and information regarding any disruption in services provided by the municipalities; and,**
- 4. Provides records management and technical support to the public safety agencies served.**

## **ALARM MONITORING**

- 1. Provides optional alarm system monitoring services for residences, which represents a reduction in the time required for third-party monitoring and dispatching; and,**
- 2. Alarm signals are transmitted directly to and dispatched by Regional Communications**

# CITY OF DESOTO

## FUND REGIONAL DISPATCH OPERATING FD

111

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$414,368	\$466,663	\$466,663	\$148,630
PARTICIPANT SHARE INCOME	\$1,751,829	\$2,420,792	\$1,631,368	\$1,631,368
DEBT CONTRIBUTION	\$0	\$26,260	\$0	\$0
INTEREST REVENUES	\$1,136	\$3,000	\$2,000	\$2,000
CHARGES FOR SERVICES	\$79,436	\$80,000	\$80,000	\$85,000
INTERFUND TRANSFERS	\$865,480	\$0	\$815,684	\$815,684
<b>TOTAL REVENUES</b>	<b>\$ 2,697,880</b>	<b>\$2,530,052</b>	<b>\$2,529,052</b>	<b>\$2,534,052</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 3,112,249</b>	<b>\$2,996,715</b>	<b>\$2,995,715</b>	<b>\$2,682,682</b>
<b><u>EXPENDITURES</u></b>				
PERSONNEL	\$1,967,149	\$1,826,035	\$1,847,866	\$1,615,863
SUPPLIES	\$50,515	\$110,893	\$159,032	\$200,867
SERVICES & PROFESSIONAL FEES	\$474,937	\$554,556	\$542,915	\$637,168
CAPITAL OUTLAY	\$27,243	\$40,000	\$10,000	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$52,438	\$194,156	\$0
DEBT SERVICE	\$125,743	\$93,130	\$93,116	\$78,339
<b>TOTAL EXPENDITURES</b>	<b>\$2,645,586</b>	<b>\$2,677,052</b>	<b>\$2,847,085</b>	<b>\$2,532,237</b>
<b>FUND BALANCE-ENDING</b>	<b>\$466,663</b>	<b>\$319,663</b>	<b>\$148,630</b>	<b>\$150,445</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>REGIONAL DISPATCH OPERATING</b>		
<b>FD</b>	<b>SWRCC</b>	<b>REGIONAL DISPATCH</b>
<b>111</b>	<b>9</b>	<b>21</b>

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	\$1,968,364	\$1,826,035	\$1,824,535	\$1,615,863
SUPPLIES	\$50,437	\$106,793	\$155,467	\$189,567
SERVICES & PROFESSIONAL FEES	\$466,831	\$539,486	\$531,135	\$624,528
CAPITAL OUTLAY	\$27,243	\$40,000	\$10,000	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$52,438	\$194,156	\$0
DEBT SERVICE	\$58,843	\$26,230	\$26,223	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$2,571,717</b>	<b>\$2,590,982</b>	<b>\$2,741,516</b>	<b>\$2,429,958</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>REGIONAL DISPATCH OPERATING</b>		
<b>FD</b>	<b>SWRCC</b>	<b>ALARM MONITORING</b>
<b>111</b>	<b>9</b>	<b>22</b>

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
SUPPLIES	\$78	\$4,100	\$3,565	\$3,300
SERVICES & PROFESSIONAL FEES	\$8,106	\$15,070	\$11,780	\$12,640
CAPITAL OUTLAY	\$0	\$0	\$0	\$8,000
<b>TOTAL EXPENDITURES</b>	<b>\$8,184</b>	<b>\$19,170</b>	<b>\$15,345</b>	<b>\$23,940</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>REGIONAL DISPATCH OPERATING</b>		
<b>FD</b>	<b>NON-DEPARTMENTAL</b>	<b>ADMINISTRATION</b>
<b>111</b>	<b>99</b>	<b>1</b>

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
PERSONNEL	(\$1,215)	\$0	\$23,331	\$0
DEBT SERVICE	\$66,900	\$66,900	\$66,893	\$78,339
<b>TOTAL EXPENDITURES</b>	<b>\$65,685</b>	<b>\$66,900</b>	<b>\$90,224</b>	<b>\$78,339</b>

# CITY OF DESOTO

FUND  
SWRCC RADIO REPLACEMENT  
411

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$423,862	\$422,094	\$422,094	\$1,405
PARTICIPANT SHARE INCOME	\$0	\$0	\$225,000	\$0
INTEREST REVENUES	\$1,232	\$250	\$600	\$0
INTERFUND TRANSFERS	\$0	\$0	\$141,711	\$0
<b>TOTAL REVENUES</b>	<b>\$1,232</b>	<b>\$250</b>	<b>\$367,311</b>	<b>\$0</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 425,095</b>	<b>\$422,344</b>	<b>\$789,405</b>	<b>\$1,405</b>
<b><u>EXPENDITURES</u></b>				
SERVICES & PROFESSIONAL FEES	\$6,369	\$0	\$0	\$0
CAPITAL OUTLAY	(\$3,369)	\$50,000	\$788,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$3,000</b>	<b>\$50,000</b>	<b>\$788,000</b>	<b>\$0</b>
<b>FUND BALANCE-ENDING</b>	<b>\$422,094</b>	<b>\$372,344</b>	<b>\$1,405</b>	<b>\$1,405</b>

# JAIL OPERATIONS

## **JAIL**

- 1. Provides a facility to house arrested persons for a maximum of 72 hours; and,**
- 2. Provides a point of contact for citizens to have their impounded vehicles released from the auto pound.**

# CITY OF DESOTO

## FUND

### CITY JAIL OPERATIONS

112

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$360,141	\$359,397	\$359,397	\$224,882
INTEREST REVENUES	\$805	\$3,000	\$3,000	\$3,000
PARTICIPANT SHARE INCOME	\$485,364	\$481,700	\$481,700	\$527,468
MISCELLANEOUS	\$30,463	\$25,000	\$25,000	\$25,000
INTERFUND TRANSFERS	\$242,682	\$240,850	\$240,850	\$263,734
<b>TOTAL REVENUES</b>	<b>\$759,314</b>	<b>\$750,550</b>	<b>\$750,550</b>	<b>\$819,202</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$1,119,455</b>	<b>\$1,109,947</b>	<b>\$1,109,947</b>	<b>\$1,044,084</b>
<b><u>APPROPRIATIONS</u></b>				
PERSONNEL	\$643,640	\$680,640	\$680,640	\$671,396
SUPPLIES	\$19,805	\$16,520	\$20,160	\$16,520
SERVICES & PROFESSIONAL FEES	\$34,627	\$30,865	\$34,265	\$83,800
CAPITAL OUTLAY	\$61,987	\$19,485	\$150,000	\$19,485
<b>TOTAL APPROPRIATIONS</b>	<b>\$760,058</b>	<b>\$747,510</b>	<b>\$885,065</b>	<b>\$791,201</b>
<b>ENDING FUND BALANCE</b>	<b>\$359,397</b>	<b>\$362,437</b>	<b>\$224,882</b>	<b>\$252,883</b>

**DEDC BUDGET FUND SUMMARY**  
**DEDC FY 2011-2012 Budget**  
**PRESENTED & APPROVED BY THE DEDC BOARD JUNE 27, 2011**

	<b>Budget 9/10</b>	<b>Budget 10/11 2010</b>	<b>Amended 10/11 2010</b>	<b>Proposed 11/12 2011</b>	<b>Planning 12/13</b>
<b>CASH BALANCE - BEGINNING END OF</b> (Actual for 09-10)	<b>2,556,182</b>	<b>2,557,084</b>	<b>2,228,252</b>	<b>2,011,895</b>	<b>1,602,741</b>

<b>REVENUES</b>					
Sales Tax (Actual for 09-10)	1,369,315	1,414,797	1,289,796	1,400,000	1,400,000
*Interest Earnings (Actual for 09-10)	7,339	11,000	11,000	10,000	10,000
<b>TOTAL REVENUES</b>	<b>1,376,654</b>	<b>1,425,797</b>	<b>1,300,796</b>	<b>1,410,000</b>	<b>1,410,000</b>
<b>TOTAL RESOURCES</b>	<b>3,932,836</b>	<b>3,982,881</b>	<b>3,529,048</b>	<b>3,421,895</b>	<b>3,012,741</b>

<b>APPROPRIATIONS/EXPENDITURES</b>					
Personnel (Actual for 09-10)	187,737	221,767	228,900	306,900	305,500
Supplies (Actual for 09-10)	5,182	6,000	6,000	6,000	6,000
***Contractual Sers.- (Promotions, Admin., Grants, Prospect Dev. L.T. Debt)	1,178,045	1,522,862	1,278,253	1,502,253	1,133,763
Capital Outlay (Actual for 09-10)	4,789	4,000	4,000	4,000	4,000
<b>TOTAL APPROPRIATIONS/ EXPENDITURES</b> (Actual for 09-10)	<b>1,375,753</b>	<b>1,754,629</b>	<b>1,517,153</b>	<b>1,819,153</b>	<b>1,449,263</b>

<b>CASH BALANCE - ENDING</b>	<b>2,557,084</b>	<b>2,228,252</b>	<b>2,011,895</b>	<b>1,602,741</b>	<b>1,563,478</b>
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\*\*\*Contractual Services includes Promotions, Administration, Grants, and Prospect Dev., & Long Term Debt

**PROGRAM SUMMARY**  
**Budget 2011-2012**  
**Presented & Approved by the DEDC Board June 27, 2011**

<b>DEPARTMENT/PROGRAM</b>	<b>FUND/ DEPARTMENT/ PROGRAM</b>
<b>NAME:</b>	<b>CODE:</b>
DESOTO ECONOMIC DEVELOPMENT CORPORATION	195-00-00

**PROGRAM EXPENDITURES:**

	FY 10-11	FY 10-11	FY 11-12	FY 12-13
	BUDGET	AMENDED	PROPOSED	PLANNING
		BUDGET		
PERSONNEL	221,767	228,900	306,900	305,500
SUPPLIES	6,000	6,000	6,000	6,000
CONTRACTUAL SERVICES	1,522,862	1,278,253	1,502,253	1,133,763
CAPITAL OUTLAY	4,000	4,000	4,000	4,000
<b>PROGRAM TOTAL</b>	<b>1,754,629</b>	<b>1,517,153</b>	<b>1,819,153</b>	<b>1,449,263</b>

**PERSONNEL SUMMARY:**

	FY 10-11	FY 10-11	FY 11-12	FY 12-13
	BUDGET	AMENDED	PROPOSED	PLANNING
		BUDGET		
FULL TIME POSITIONS:				
Executive Director	1	1	1	1
Director of Marketing	1	1	1	1
Executive Secretary	1	1	1	1
TOTAL FULL TIME:	3	3	3	3
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**SIGNIFICANT BUDGET CHANGES:**

# CITY OF DESOTO

FUND  
PARKS & RECREATION FACILITIES  
118

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$283,154	\$ 312,607	\$312,607	\$241,255
SALES TAXES	\$461,066	\$406,599	\$406,599	\$406,599
INTEREST REVENUES	\$535	\$2,000	\$2,000	\$2,000
<b>TOTAL REVENUES</b>	<b>\$461,601</b>	<b>\$408,599</b>	<b>\$408,599</b>	<b>\$408,599</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$744,756</b>	<b>\$721,206</b>	<b>\$721,206</b>	<b>\$649,854</b>

### APPROPRIATIONS

TRANSFERS TO OTHER FUNDS	\$432,148	\$292,908	\$479,951	\$470,264
<b>TOTAL APPROPRIATIONS</b>	<b>\$432,148</b>	<b>\$292,908</b>	<b>\$479,951</b>	<b>\$470,264</b>

FUND BALANCE-ENDING	\$ 312,607	\$ 428,298	\$ 241,255	\$ 179,590
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# CITY OF DESOTO

## FUND

### DEBT SERVICE PARKS DEVELOPMENT

347

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$36,846	\$ 38,630	\$38,630	\$26,250
INTEREST REVENUES	\$231	\$500	\$500	\$500
INTERFUND TRANSFERS	\$217,000	\$217,000	\$217,000	\$206,600
<b>TOTAL REVENUES</b>	<b>\$217,231</b>	<b>\$217,500</b>	<b>\$217,500</b>	<b>\$207,100</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$254,077</b>	<b>\$256,130</b>	<b>\$256,130</b>	<b>\$233,350</b>

## APPROPRIATIONS

DEBT SERVICE	\$215,448	\$229,880	\$229,880	\$209,600
<b>TOTAL APPROPRIATIONS</b>	<b>\$215,448</b>	<b>\$229,880</b>	<b>\$229,880</b>	<b>\$209,600</b>

FUND BALANCE-ENDING	\$38,630	\$26,250	\$26,250	\$23,750
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# **STORM DRAINAGE UTILITY FUND**

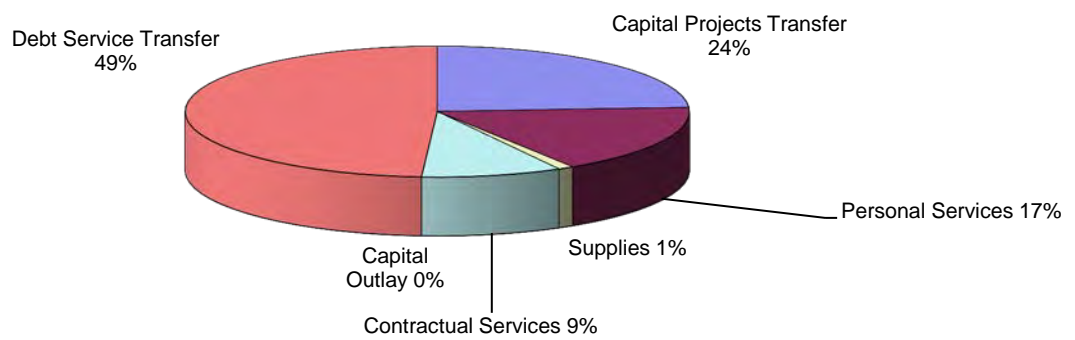
## **FUND 522**

- 1. Funds Drainage Capital Projects;**
- 2. Funds the Drainage Engineer position;**
- 3. Funds the Storm Water Phase II Program;**
- 4. Funds the Storm Water Drainage Inlet Decal Program; and,**
- 5. Funds one Operations Coordinator and three Service Provider positions.**

**Drainage Fund Revenues**  
**Total Budget \$1,498,150**



**Drainage Fund Expenditures**  
**Total Budget \$1,568,031**



# CITY OF DESOTO

## FUND

### STORM DRAINAGE UTILITY FUND

522

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
WORKING CAPITAL-BEGINNING BAL.	\$1,107,095	\$1,650,740	\$1,650,740	\$1,516,417
DRAINAGE CHARGE REVENUE	\$1,463,866	\$1,491,150	\$1,491,150	\$1,491,150
MISCELLANEOUS	\$3,150	\$0	\$0	\$0
INTEREST REVENUES	\$1,662	\$7,000	\$7,000	\$7,000
INTERFUND TRANSFERS	\$9,301	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$1,477,979</b>	<b>\$1,498,150</b>	<b>\$1,498,150</b>	<b>\$1,498,150</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$2,585,074</b>	<b>\$3,148,890</b>	<b>\$3,148,890</b>	<b>\$3,014,567</b>
<b><u>APPROPRIATIONS</u></b>				
PERSONNEL	\$63,646	\$260,950	\$260,950	\$262,230
SUPPLIES	\$3,761	\$12,000	\$6,000	\$13,100
SERVICES & PROFESSIONAL FEES	\$134,786	\$118,173	\$143,173	\$145,673
DEBT SERVICE	\$357,142	\$350	\$427,350	\$768,028
TRANSFERS TO OTHER FUNDS	\$375,000	\$1,471,508	\$795,000	\$379,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$934,334</b>	<b>\$1,862,981</b>	<b>\$1,632,473</b>	<b>\$1,568,031</b>
WORKING CAPITAL -ENDING BAL.	\$1,650,740	\$1,285,909	\$1,516,417	\$1,446,536
Reserve Requirements	\$100,000	\$125,000	\$125,000	\$150,000
Amount over/(under) Reserve Requirement	\$1,550,740	\$1,160,909	\$1,391,417	\$1,296,536

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>STORM DRAINAGE UTILITY FUND</b>	<b>FINANCIAL SERVICES</b>	<b>ACCOUNTING SVC</b>
522	2	10

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b><u>APPROPRIATIONS</u></b>				
TRANSFERS TO OTHER FUNDS	\$102,673	\$102,673	\$102,673	\$102,673
<b>FINANCIAL SERVICES</b>	<b>\$102,673</b>	<b>\$102,673</b>	<b>\$102,673</b>	<b>\$102,673</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
STORM DRAINAGE UTILITY FUND	DEVELOPMENT SERVICES	ENGINEERING SERVICES		
522	3	10		
SUMMARY				
LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<u>APPROPRIATIONS</u>				
PERSONNEL	\$79,416	\$78,821	\$78,821	\$77,931
SUPPLIES	\$3,761	\$12,000	\$6,000	\$6,000
SERVICES & PROFESSIONAL FEES	\$32,113	\$15,500	\$40,500	\$43,000
TRANSFERS TO OTHER FUNDS	\$375,000	\$795,000	\$795,000	\$379,000
ENGINEERING SERVICES	\$490,289	\$901,321	\$920,321	\$505,931

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>STORM DRAINAGE UTILITY FUND</b>	<b>DEVELOPMENT SERVICES</b>	<b>MAINTENANCE</b>
522	3	20

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b><u>APPROPRIATIONS</u></b>				
PERSONNEL	\$6,302	\$180,299	\$180,299	\$182,587
SUPPLIES	\$0	\$0	\$0	\$7,100
<b>DEVELOPMENT SERVICES</b>	<b>\$6,302</b>	<b>\$180,299</b>	<b>\$180,299</b>	<b>\$189,687</b>

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>STORM DRAINAGE UTILITY FUND</b>	<b>NON DEPARTMENTAL</b>	<b>ALL PROGRAMS</b>
522	99	

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b><u>APPROPRIATIONS</u></b>				
PERSONNEL	(\$22,072)	\$1,830	\$1,830	\$1,712
TRANSFERS TO OTHER FUNDS	\$0	\$676,508	\$0	\$0
DEBT SERVICE	\$357,142	\$350	\$427,350	\$768,028
NON-DEPARTMENTAL	\$459,215	\$0	\$0	\$0
<b>NON DEPARTMENTAL</b>	<b>\$794,285</b>	<b>\$678,688</b>	<b>\$429,180</b>	<b>\$769,740</b>

# CITY OF DESOTO

## FUND

### DRAINAGE IMPROVEMENTS FUND

528

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$ 1,774,768	\$1,961,177	\$ 1,961,177	\$ 1,963,677
INTEREST REVENUES	\$2,461	\$2,500	\$2,500	\$15,000
TRANSFERS FROM OTHER FUNDS	\$375,000	\$795,000	\$795,000	\$379,000
<b>TOTAL REVENUES</b>	<b>\$377,461</b>	<b>\$797,500</b>	<b>\$797,500</b>	<b>\$394,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$2,152,229</b>	<b>\$2,572,268</b>	<b>\$2,758,677</b>	<b>\$2,357,677</b>
<b>APPROPRIATIONS</b>				
SERVICES & PROFESSIONAL FEES	\$185,640	\$0	\$0	\$0
CAPITAL OUTLAY	\$5,412	\$795,000	\$795,000	\$579,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$191,053</b>	<b>\$795,000</b>	<b>\$795,000</b>	<b>\$579,000</b>
FUND BALANCE-ENDING	\$1,961,177	\$1,777,268	\$1,963,677	\$1,778,677

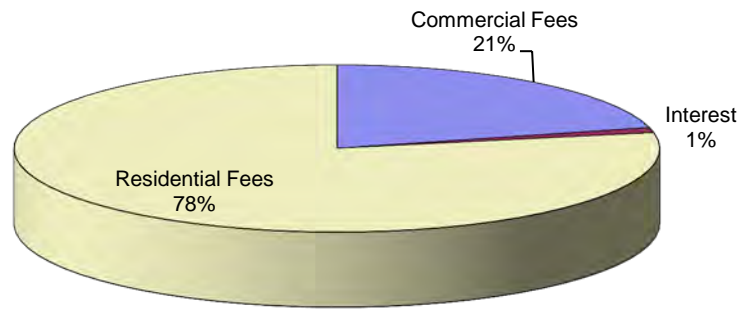
# **SANITATION ENTERPRISE FUND**

## **FUND 552**

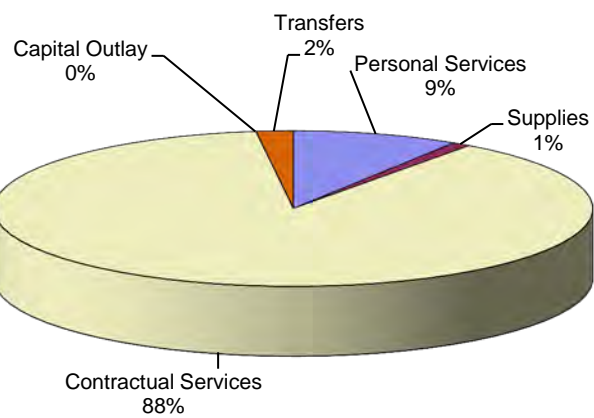
- 1. Funds solid waste collection services for both residential and commercial customers;**
- 2. Funds the street sweeper, which is used to clean thoroughfares, collector streets, and residential streets in the city limits;**
- 3. Funds the 4-person Litter/Median Crew, which picks up litter in City rights-of-way and maintains medians along major thoroughfares;**
- 4. Funds efforts of the Keep DeSoto Beautiful Corporation;**
- 5. Funds annual recycling and household hazardous waste disposal events; and,**
- 6. Funds the Adopt-A-Street Program.**

**City of DeSoto, Texas  
2011-2012 Budget  
Sanitation Fund**

**Sanitation Fund Revenues  
Total Budget \$3,023,673**



**Sanitation Fund Expenditures  
Total Budget \$3,007,210**



# CITY OF DESOTO

## FUND SANITATION ENTERPRISE FUND 552

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>WORKING CAPITAL-BEGINNING BAL.</b>	<b>\$1,220,805</b>	<b>\$1,361,307</b>	<b>\$1,361,307</b>	<b>\$1,331,331</b>
<b><u>REVENUES</u></b>				
SANITATION FEES REVENUE	\$2,551,119	\$2,370,672	\$2,370,672	\$2,370,672
COMMERCIAL SANITATION REVENUE	\$648,193	\$650,000	\$650,000	\$650,000
INTERGOVERNMENTAL REVENUES	\$35,571	\$0	\$0	\$0
INTEREST REVENUES	\$2,737	\$6,000	\$3,000	\$3,000
<b>TOTAL REVENUES</b>	<b>\$3,237,620</b>	<b>\$3,026,672</b>	<b>\$3,023,672</b>	<b>\$3,023,672</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$4,458,425</b>	<b>\$4,387,979</b>	<b>\$4,384,979</b>	<b>\$4,355,003</b>
<b><u>APPROPRIATIONS</u></b>				
PERSONNEL	\$268,562	\$275,636	\$265,699	\$261,361
SUPPLIES	\$19,341	\$27,375	\$30,675	\$34,275
SERVICES & PROFESSIONAL FEES	\$2,147,771	\$2,161,574	\$2,160,274	\$2,164,574
CAPITAL OUTLAY	\$88,944	\$290,000	\$50,000	\$0
TRANSFERS TO OTHER FUNDS	\$72,500	\$0	\$47,000	\$47,000
ADMIN REIMBURSEMENTS	\$500,000	\$500,000	\$500,000	\$500,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$3,097,118</b>	<b>\$3,254,585</b>	<b>\$3,053,648</b>	<b>\$3,007,210</b>
<b>WORKING CAPITAL -ENDING BAL.</b>	<b>\$1,361,307</b>	<b>\$1,133,394</b>	<b>\$1,331,331</b>	<b>\$1,347,793</b>

Effective June 1, 2002 City Council authorized the creation of a Sanitation Fund to account for revenues and expenses of solid waste operations.

This entity also funds additional services for litter control, median beautification, street sweeping, and household hazardous waste collection.

# CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>SANITATION ENTERPRISE FUND</b>	<b>GENERAL ADMINISTRATION</b>	<b>COMM</b>
552	1	INITIATIVES
		13 - 52

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
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### APPROPRIATIONS

PROFESSIONAL SERVICES	\$0	\$7,500	\$31,000	\$31,000
<b>SERVICES &amp; PROFESSIONAL FEES</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$31,000</b>	<b>\$31,000</b>

COMM INITIATIVES	<b>\$0</b>	<b>\$7,500</b>	<b>\$31,000</b>	<b>\$31,000</b>
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## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u> <u>STREET</u>
<b>SANITATION ENTERPRISE FUND</b>	<b>DEVELOPMENT SERVICES</b>	<b>MAINTENANCE</b>
552	3	20

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b><u>APPROPRIATIONS</u></b>				
PERSONNEL	\$60,968	\$59,478	\$59,478	\$58,808
SUPPLIES	\$9,695	\$0	\$13,000	\$16,500
SERVICES & PROFESSIONAL FEES	\$12,007	\$25,000	\$14,000	\$15,000
CAPITAL OUTLAY	\$0	\$50,000	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$43,000	\$0	\$47,000	\$47,000
<b>DEVELOPMENT SERVICES</b>	<b>\$125,670</b>	<b>\$134,478</b>	<b>\$133,478</b>	<b>\$137,308</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>SANITATION ENTERPRISE FUND</b>	<b>PARKS &amp; LEISURE SERVICES</b>	<b>PARK MAINTENANCE</b>
552	5	20

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b><u>APPROPRIATIONS</u></b>				
PERSONNEL	\$202,408	\$203,662	\$203,662	\$199,994
SUPPLIES	\$9,646	\$27,375	\$17,675	\$17,775
SERVICES & PROFESSIONAL FEES	\$121,950	\$112,950	\$122,650	\$125,950
TRANSFERS TO OTHER FUNDS	\$29,500	\$0	\$0	\$0
<b>PARK MAINTENANCE</b>	<b>\$363,503</b>	<b>\$343,987</b>	<b>\$343,987</b>	<b>\$343,719</b>

## CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
<b>SANITATION ENTERPRISE FUND</b>	<b>NON-DEPARTMENTAL</b>	<b>NON-DEPARTMENTAL</b>
552	99	1

### SUMMARY

<u>LINE ITEMS</u>	<u>Actuals FY</u> <b>2010</b>	<u>Budget FY</u> <b>2011</b>	<u>Projected FY</u> <b>2011</b>	<u>Adopted FY</u> <b>2012</b>
<b><u>APPROPRIATIONS</u></b>				
PERSONNEL	\$5,092	\$12,496	\$2,559	\$2,559
SERVICES & PROFESSIONAL FEES	\$2,446,530	\$2,492,624	\$2,492,624	\$2,492,624
CAPITAL OUTLAY	\$0	\$240,000	\$50,000	\$0
<b>NON-DEPARTMENTAL</b>	<b>\$2,451,622</b>	<b>\$2,745,120</b>	<b>\$2,545,183</b>	<b>\$2,495,183</b>

# CITY OF DESOTO

FUND

553

## SANITATION EQUIP REPLACE FUND

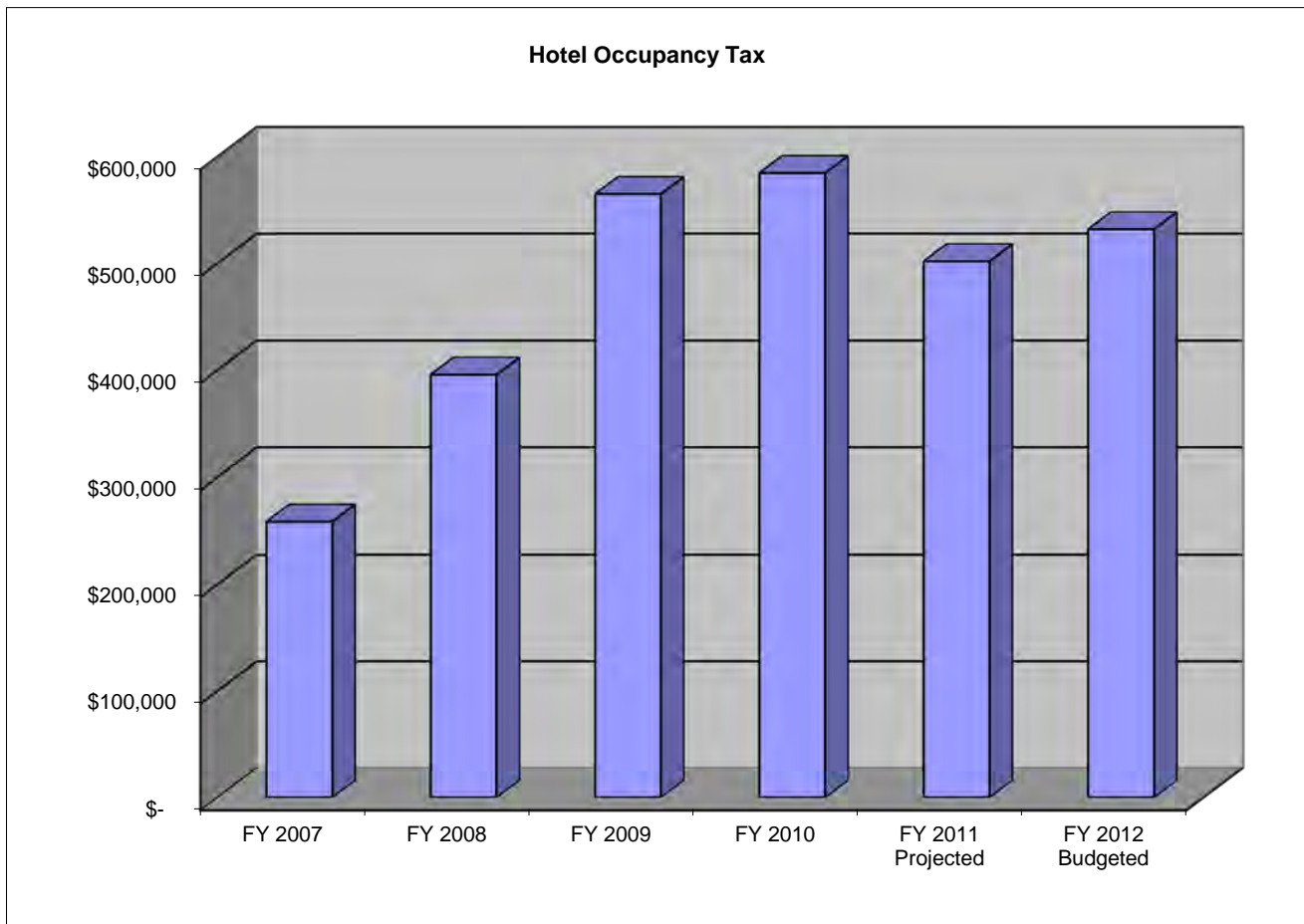
### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS	\$0	\$0	\$0	\$50,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>
<b><u>APPROPRIATIONS</u></b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$50,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>
FUND BALANCE-ENDING	\$0	\$0	\$0	\$0

# HOTEL OCCUPANCY TAX FUND

## FUND 221

1. Funds annual Arts Grants, administered by the City Council, which helps to attract “the arts” to DeSoto;
2. Funds maintenance of historic Nance Farm;
3. Funds sports initiatives that attract tourists and other visitors to DeSoto;
4. Funds special community events that attract tourists and other visitors to DeSoto;
5. Funds maintenance of the DeSoto Corner Theatre (a stage play theatre), which is intended to attract tourists and other visitors to DeSoto;
6. Funds billboards and signs as advertisement for the aforementioned events;
7. Funds efforts of the DeSoto Chamber of Commerce; and,
8. Funds special events and incentives at DeSoto hotels, in order to attract out-of-town patrons to the hotels.



Fiscal Year	Hotel Tax
FY 2007	\$258,848
FY 2008	\$395,829
FY 2009	\$564,973
FY 2010	\$584,649
FY 2011 Projected	\$502,000
FY 2012 Budgeted	\$532,000

The City of DeSoto is located on the west side of I35E, at the I35E southern entrance to the Dallas metropolitan area. Hotel Occupancy tax is collected from seven (7) hotels located within the DeSoto city limits. These are the Best Western, Holiday Inn Express, MCM Grande Hotel/Fundome, Red Roof Inn, Marriott, Hampton Inn and LaQuinta.

The increase since FY 2008 reflects the addition of 3 new hotels. Marriott, Hampton Inn and LaQuinta.

The FY 2009 increase reflects a collection of past due taxes

# CITY OF DESOTO

## HOTEL OCCUPANCY TAX FUND

221

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$280,874	\$422,812	\$422,812	\$429,489
<u>REVENUES</u>				
HOTEL OCCUPANCY TAX	\$575,384	\$450,000	\$500,000	\$530,000
GRANTS	\$1,500	\$0	\$0	\$0
THEATRE REVENUE	\$230	\$0	\$0	\$0
MISCELLANEOUS	\$6,820	\$0	\$0	\$0
INTEREST	\$715	\$2,000	\$2,000	\$2,000
TOTAL REVENUES	\$584,649	\$452,000	\$502,000	\$532,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$865,523</b>	<b>\$874,812</b>	<b>\$924,812</b>	<b>\$961,489</b>
<u>EXPENDITURES</u>				
PERSONNEL	\$15,660	\$0	\$0	\$0
SUPPLIES	\$11,410	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$308,016	\$395,000	\$395,000	\$490,080
TRANSFERS	\$107,625	\$54,450	\$100,323	\$112,082
<b>OPERATING EXPENDITURES</b>	<b>\$442,711</b>	<b>\$449,450</b>	<b>\$495,323</b>	<b>\$602,162</b>
<b>USES OF FUND BALANCE</b>	\$0	\$10,000	\$0	\$130,000
<b>TOTAL EXPENDITURES</b>	<b>\$442,711</b>	<b>\$459,450</b>	<b>\$495,323</b>	<b>\$732,162</b>
<b>FUND BALANCE - ENDING</b>	<b>\$422,812</b>	<b>\$425,362</b>	<b>\$429,489</b>	<b>\$359,327</b>

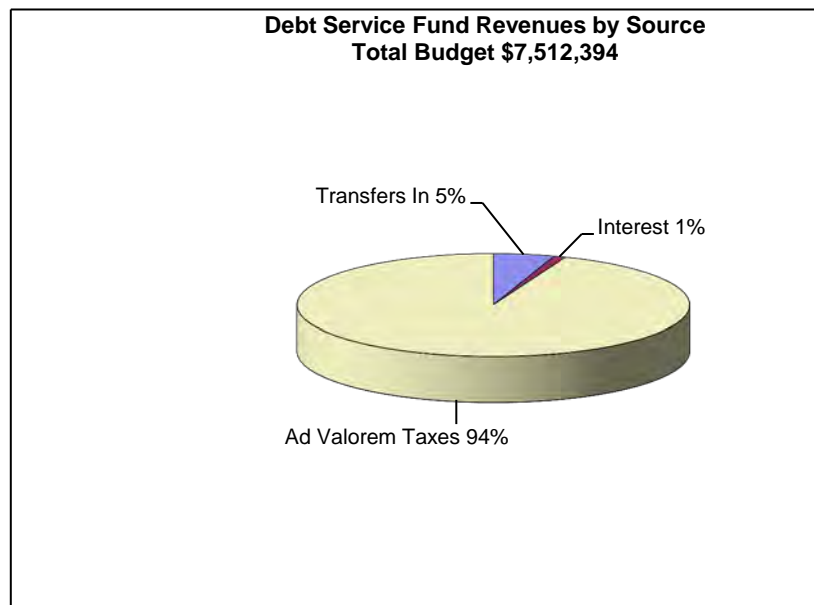
**DESOTO**



## City of DeSoto Debt Service Fund Overview

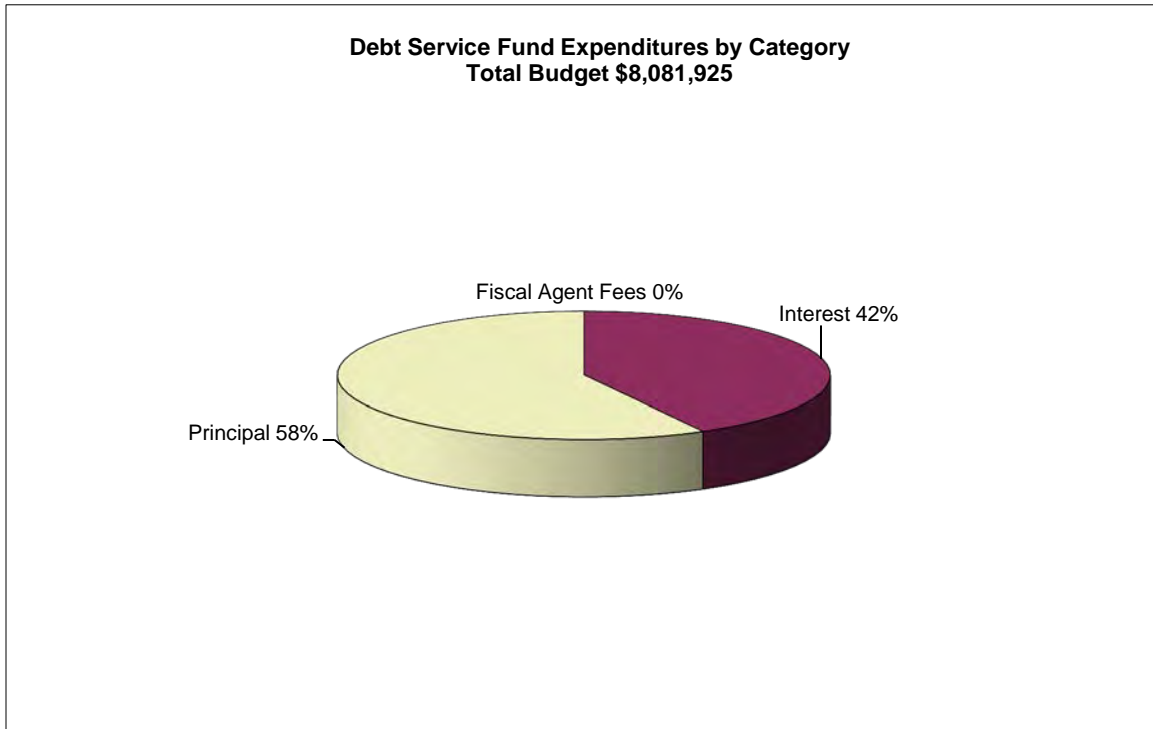
The Debt Service Fund is used for the accumulation of resources for and the payment of general long term debt principal, interest and related costs on general obligation and certificates of obligation bonds issued by the City. Revenues are generated by the collection of property taxes dedicated to interest and sinking fund requirements (I&S), interest income, and transfers from the Water and Sewer Enterprise Fund, the Storm Drainage Utility Fund, the Hotel Occupancy Fund, the Fire Training Fund, and the DeSoto Park Development Corporation.

### Revenues



Revenues in the Debt Service Fund are budgeted at \$7,512,394 – an increase of 11.5% from the previous year. The I&S property tax rate for FY 2011-12 is calculated at \$0.2525 – an increase of 2.23 cents from the previous year. The increase results from the need to cover the debt service requirements in FY 2011-12. The I&S rate is equivalent to 30.6% of the total property tax rate of \$0.7574 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$7.09 million and represent 94.4% of total fund revenues. Transfers from other funds are budgeted at \$412,000 and represent the second largest source of revenue. Included are transfers from the Hotel Occupancy fund, and the Fire Training fund. Interest revenue is budgeted at \$7,000.

## Expenditures

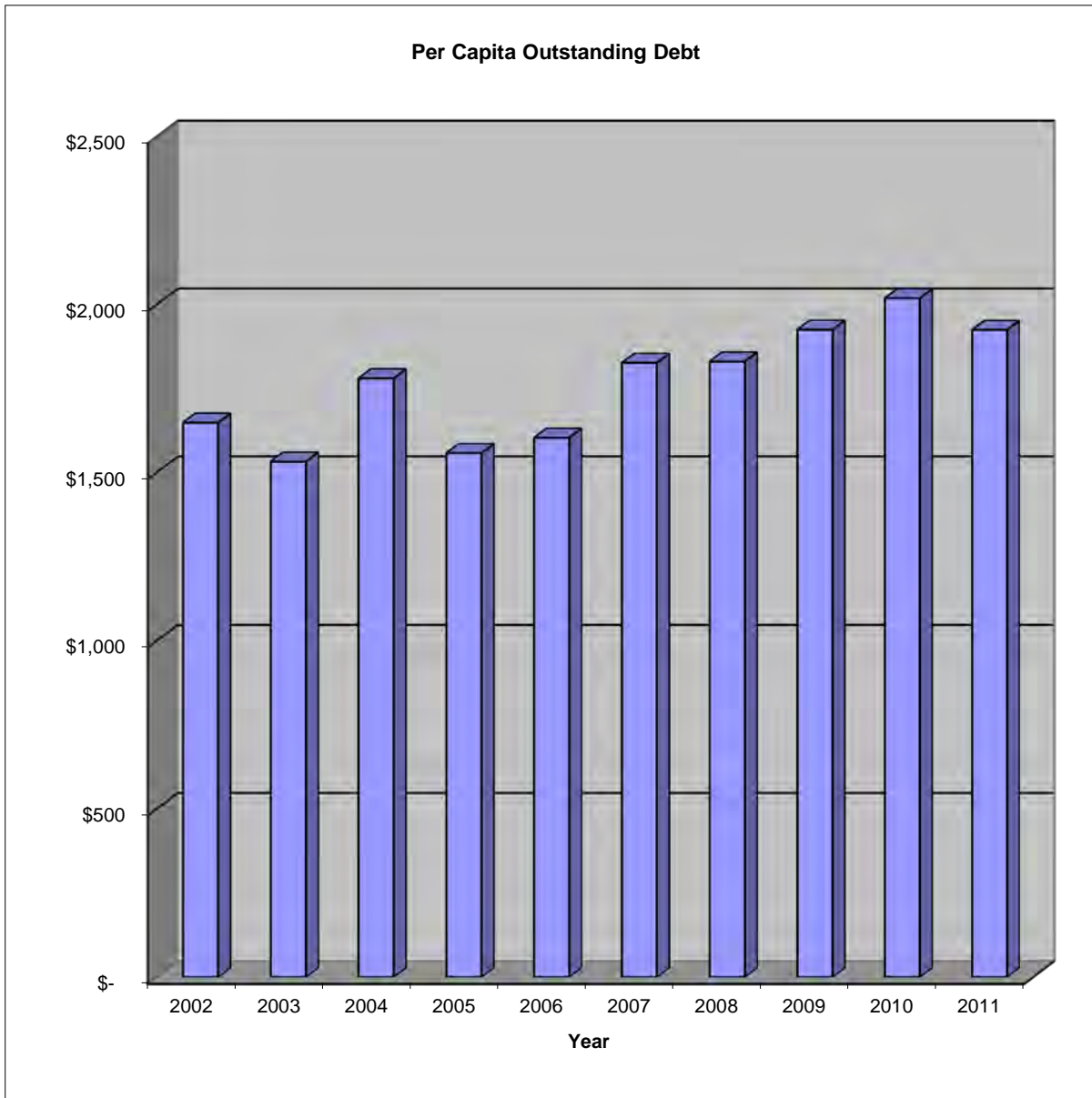


Expenditures for the Debt Service Fund are budgeted at \$8,108,038 - an increase of 7.3% from the previous year. Interest payments on bonds are budgeted at \$3.37 million, a 4.73 % increase from the prior year. Principal payments are budgeted at \$4.7 million, a 8.6% increase from the previous year. Fiscal agent and bond fees are budgeted at \$30,000.

## Per Capita Outstanding Debt

Population and outstanding debt amounts for the periods listed below are as follows:

Year	Outstanding Debt	Population	Per Capita
2002	\$ 64,754,471	39,300	\$ 1,648
2003	\$ 62,956,529	41,100	\$ 1,532
2004	\$ 76,345,000	42,894	\$ 1,780
2005	\$ 70,880,684	45,514	\$ 1,557
2006	\$ 75,516,486	47,109	\$ 1,603
2007	\$ 86,936,713	47,600	\$ 1,826
2008	\$ 88,546,713	48,391	\$ 1,830
2009	\$ 93,756,715	48,700	\$ 1,925
2010	\$ 98,953,254	49,047	\$ 2,018
2011	\$ 94,360,000	49,047	\$ 1,924



# CITY OF DESOTO

FUND  
BOND DEBT SERVICE FUND  
305

## SUMMARY

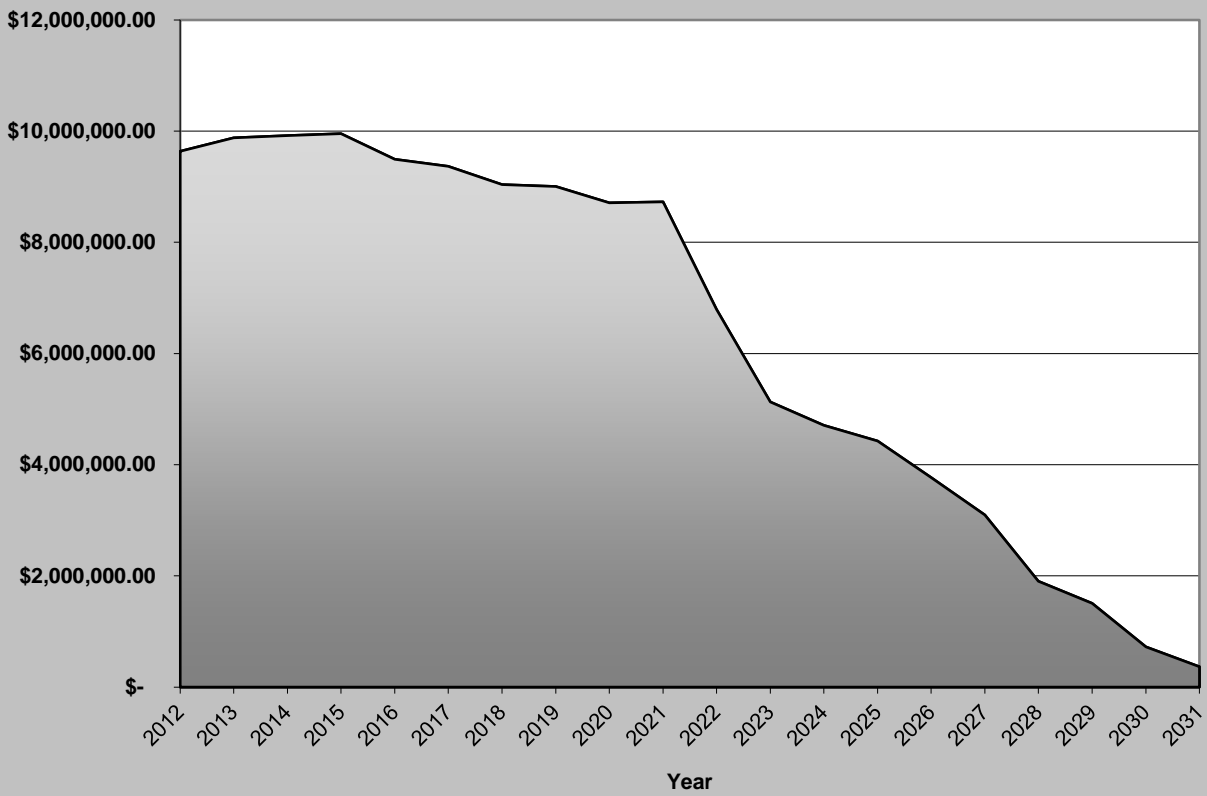
LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
FUND BALANCE-BEGINNING	\$1,831,988	\$2,159,682	\$2,159,682	\$1,499,417
<b>REVENUES</b>				
CURRENT TAXES	\$5,878,236	\$6,302,554	\$6,302,554	\$6,883,604
DELINQUENT TAXES	\$147,571	\$100,000	\$100,000	\$120,000
PENALTIES & INTEREST	\$85,356	\$100,000	\$100,000	\$90,000
BOND PROCEEDS	\$764,015	\$0	\$0	\$0
CONTRIBUTIONS	\$0	\$52,623	\$0	\$0
INTEREST REVENUES	\$7,263	\$25,000	\$7,000	\$7,000
INTERFUND TRANSFERS	\$1,425,810	\$155,607	\$388,523	\$411,790
<b>TOTAL REVENUES</b>	<b>\$8,308,251</b>	<b>\$6,735,784</b>	<b>\$6,898,077</b>	<b>\$7,512,394</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$10,140,239</b>	<b>\$8,895,466</b>	<b>\$9,057,759</b>	<b>\$9,011,811</b>
<b>APPROPRIATIONS</b>				
SERVICES & PROFESSIONAL FEES	\$71,888	\$30,000	\$30,000	\$30,000
DEBT SERVICE	\$7,908,669	\$7,528,342	\$7,528,342	\$8,051,925
TRANSFERS AND OTHER	\$0	\$0	\$0	\$26,113
<b>TOTAL APPROPRIATIONS</b>	<b>\$7,980,557</b>	<b>\$7,558,342</b>	<b>\$7,558,342</b>	<b>\$8,108,038</b>
FUND BALANCE-ENDING	\$2,159,682	\$1,337,124	\$1,499,417	\$903,773
I & S Tax Rate	0.20381	0.23020	0.23020	0.25250

**CITY OF DESOTO, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**September 30, 2011**

Net Assessed Value	\$ 2,795,486,741
Plus: Exempt Property	249,340,709
<b>Total Assessed Value</b>	<b>3,044,827,450</b>
Debt limit -Ten Percent (10%) of Total Assessed Value	304,482,745
Amount of Debt Applicable to Debt Limit- Total Bonded Debt	<b>94,360,000</b>
Less - Assets in Debt Service Funds Available for Payment of Principal	<u>1,499,417</u>
Total Amount of Debt Applicable to Debt Limit	<u>92,860,583</u>
Legal Debt Margin	<u><b>\$ 211,622,162</b></u>

Source: Dallas Central Appraisal District

City of DeSoto, Texas Annual Debt Service Requirements until Maturity



**BOND DEBT SERVICE**

City of DeSoto, Texas

**All Outstanding General and Certificate of Obligation Debt  
As of Fiscal Year Ending 2011**

Period Ending		Principal		Interest		Total Debt Service
9/30/2012	\$	5,630,000.00	\$	4,009,465.68	\$	9,639,465.68
9/30/2013		6,140,000.00		3,738,203.16		9,878,203.16
9/30/2014		6,430,000.00		3,490,788.81		9,920,788.81
9/30/2015		6,734,999.99		3,221,539.44		9,956,539.43
9/30/2016		6,550,000.01		2,941,888.82		9,491,888.83
9/30/2017		6,710,000.00		2,656,550.70		9,366,550.70
9/30/2018		6,680,000.00		2,360,994.44		9,040,994.44
9/30/2019		6,945,000.01		2,059,717.56		9,004,717.57
9/30/2020		6,965,000.00		1,746,706.93		8,711,706.93
9/30/2021		7,310,000.00		1,416,325.04		8,726,325.04
9/30/2022		5,675,000.00		1,115,711.28		6,790,711.28
9/30/2023		4,235,000.00		893,965.66		5,128,965.66
9/30/2024		3,995,000.00		714,521.90		4,709,521.90
9/30/2025		3,885,000.00		542,393.76		4,427,393.76
9/30/2026		3,385,000.00		383,850.01		3,768,850.01
9/30/2027		2,850,000.00		247,056.26		3,097,056.26
9/30/2028		1,755,000.00		146,371.88		1,901,371.88
9/30/2029		1,430,000.00		77,162.50		1,507,162.50
9/30/2030		695,000.00		30,668.75		725,668.75
9/30/2031		360,000.00		7,856.25		367,856.25
	\$	94,360,000.01	\$	31,801,738.83	\$	126,161,738.84

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Bonds, Series 2001 (I&S Tax)**

**Currently Callable @ par**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	55,000	6.375%	49,159.38	104,159.38	
8/15/2012			47,406.25	47,406.25	
9/30/2012					151,565.63
2/15/2013			47,406.25	47,406.25	
8/15/2013			47,406.25	47,406.25	
9/30/2013					94,812.50
2/15/2014			47,406.25	47,406.25	
8/15/2014			47,406.25	47,406.25	
9/30/2014					94,812.50
2/15/2015			47,406.25	47,406.25	
8/15/2015			47,406.25	47,406.25	
9/30/2015					94,812.50
2/15/2016			47,406.25	47,406.25	
8/15/2016			47,406.25	47,406.25	
9/30/2016					94,812.50
2/15/2017			47,406.25	47,406.25	
8/15/2017			47,406.25	47,406.25	
9/30/2017					94,812.50
2/15/2018			47,406.25	47,406.25	
8/15/2018			47,406.25	47,406.25	
9/30/2018					94,812.50
2/15/2019			47,406.25	47,406.25	
8/15/2019			47,406.25	47,406.25	
9/30/2019					94,812.50
2/15/2020			47,406.25	47,406.25	
8/15/2020			47,406.25	47,406.25	
9/30/2020					94,812.50
2/15/2021	1,850,000	5.125%	47,406.25	1,897,406.25	
9/30/2021					1,897,406.25
	1,905,000		902,471.88	2,807,471.88	2,807,471.88

Proceeds from the sale of the Bonds will be used to provide financing and acquiring, constructing, improving, and equipping parks and recreation facilities and for constructing, reconstructing, and improving streets within the City, including street lighting, traffic control and signalization devices, sidewalks, sound walls, irrigation and landscaping related thereto, and to pay costs of issuance.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Bonds, Series 2002 (I&S Tax)**

Callable on 2/15/2012 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	120,000	4.400%	35,590.00	155,590.00	
8/15/2012			32,950.00	32,950.00	
9/30/2012					188,540.00
2/15/2013	125,000	4.500%	32,950.00	157,950.00	
8/15/2013			30,137.50	30,137.50	
9/30/2013					188,087.50
2/15/2014	130,000	4.600%	30,137.50	160,137.50	
8/15/2014			27,147.50	27,147.50	
9/30/2014					187,285.00
2/15/2015	135,000	4.600%	27,147.50	162,147.50	
8/15/2015			24,042.50	24,042.50	
9/30/2015					186,190.00
2/15/2016	145,000	4.800%	24,042.50	169,042.50	
8/15/2016			20,562.50	20,562.50	
9/30/2016					189,605.00
2/15/2017	150,000	4.800%	20,562.50	170,562.50	
8/15/2017			16,962.50	16,962.50	
9/30/2017					187,525.00
2/15/2018	160,000	4.900%	16,962.50	176,962.50	
8/15/2018			13,042.50	13,042.50	
9/30/2018					190,005.00
2/15/2019	165,000	4.900%	13,042.50	178,042.50	
8/15/2019			9,000.00	9,000.00	
9/30/2019					187,042.50
2/15/2020	175,000	5.000%	9,000.00	184,000.00	
8/15/2020			4,625.00	4,625.00	
9/30/2020					188,625.00
2/15/2021			4,625.00	4,625.00	
8/15/2021			4,625.00	4,625.00	
9/30/2021					9,250.00
2/15/2022	185,000	5.000%	4,625.00	189,625.00	
9/30/2022					189,625.00
	1,490,000		401,780.00	1,891,780.00	1,891,780.00

Proceeds from the sale of the Bonds will be used to provide funds for the construction and improvement of park and recreational facilities and to pay the costs associated with the issuance of the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Bonds, Series 2004 (I&S Tax)**

Callable on 2/15/2012 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	185,000	3.250%	56,961.25	241,961.25	
8/15/2012			53,955.00	53,955.00	
9/30/2012					295,916.25
2/15/2013	190,000	3.400%	53,955.00	243,955.00	
8/15/2013			50,725.00	50,725.00	
9/30/2013					294,680.00
2/15/2014	200,000	3.550%	50,725.00	250,725.00	
8/15/2014			47,175.00	47,175.00	
9/30/2014					297,900.00
2/15/2015	205,000	3.700%	47,175.00	252,175.00	
8/15/2015			43,382.50	43,382.50	
9/30/2015					295,557.50
2/15/2016	215,000	3.800%	43,382.50	258,382.50	
8/15/2016			39,297.50	39,297.50	
9/30/2016					297,680.00
2/15/2017	225,000	3.900%	39,297.50	264,297.50	
8/15/2017			34,910.00	34,910.00	
9/30/2017					299,207.50
2/15/2018	230,000	4.100%	34,910.00	264,910.00	
8/15/2018			30,195.00	30,195.00	
9/30/2018					295,105.00
2/15/2019	240,000	4.100%	30,195.00	270,195.00	
8/15/2019			25,275.00	25,275.00	
9/30/2019					295,470.00
2/15/2020	250,000	4.200%	25,275.00	275,275.00	
8/15/2020			20,025.00	20,025.00	
9/30/2020					295,300.00
2/15/2021			20,025.00	20,025.00	
8/15/2021			20,025.00	20,025.00	
9/30/2021					40,050.00
2/15/2022	300,000	4.350%	20,025.00	320,025.00	
8/15/2022			13,500.00	13,500.00	
9/30/2022					333,525.00
2/15/2023	300,000	4.500%	13,500.00	313,500.00	
8/15/2023			6,750.00	6,750.00	
9/30/2023					320,250.00
2/15/2024	300,000	4.500%	6,750.00	306,750.00	
9/30/2024					306,750.00
	2,840,000		827,391.25	3,667,391.25	3,667,391.25

Proceeds from the sale of the Bonds will be used to fund street improvements, improvements to the City's Town Center, park and recreation improvements, and to pay the costs of issuance.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Refunding & Improvement Bonds, Series 2005 (I&S Tax Portion)**

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	1,530,650.49	5.000%	580,796.51	2,111,447.00	
8/15/2012			542,530.24	542,530.24	
9/30/2012					2,653,977.24
2/15/2013	1,617,940.25	5.000%	542,530.24	2,160,470.49	
8/15/2013			502,081.74	502,081.74	
9/30/2013					2,662,552.23
2/15/2014	1,719,142.32	5.000%	502,081.74	2,221,224.06	
8/15/2014			459,103.18	459,103.18	
9/30/2014					2,680,327.24
2/15/2015	2,222,252.18	5.000%	459,103.18	2,681,355.36	
8/15/2015			403,546.88	403,546.88	
9/30/2015					3,084,902.24
2/15/2016	2,305,000.00	5.000%	403,546.88	2,708,546.88	
8/15/2016			345,921.88	345,921.88	
9/30/2016					3,054,468.76
2/15/2017	2,345,000.00	5.000%	345,921.88	2,690,921.88	
8/15/2017			287,296.88	287,296.88	
9/30/2017					2,978,218.76
2/15/2018	2,085,000.00	5.000%	287,296.88	2,372,296.88	
8/15/2018			235,171.88	235,171.88	
9/30/2018					2,607,468.76
2/15/2019	2,170,000.00	5.000%	235,171.88	2,405,171.88	
8/15/2019			180,921.88	180,921.88	
9/30/2019					2,586,093.76
2/15/2020	3,070,000.00	5.000%	180,921.88	3,250,921.88	
8/15/2020			104,171.88	104,171.88	
9/30/2020					3,355,093.76
2/15/2021	1,775,000.00	5.000%	104,171.88	1,879,171.88	
8/15/2021			59,796.88	59,796.88	
9/30/2021					1,938,968.76
2/15/2022	1,150,000.00	5.000%	59,796.88	1,209,796.88	
8/15/2022			31,046.88	31,046.88	
9/30/2022					1,240,843.76
2/15/2023	545,000.00	4.375%	31,046.88	576,046.88	
8/15/2023			19,125.00	19,125.00	
9/30/2023					595,171.88
2/15/2024	365,000.00	4.500%	19,125.00	384,125.00	
8/15/2024			10,912.50	10,912.50	
9/30/2024					395,037.50
2/15/2025	485,000.00	4.500%	10,912.50	495,912.50	
9/30/2025					495,912.50
	23,384,985.24		6,944,051.91	30,329,037.15	30,329,037.15

Proceeds from the sale of the Bonds will be used to (i) refund a portion of the City's outstanding obligations, to wit: Combination Tax and Revenue Certificates of Obligation, Series 1995, General Obligation Refunding Bonds, Series 1995, General Obligation Bonds, Series 1996, Combination Tax and Revenue Certificates of Obligation, Series 2000, General Obligation Bonds, Series 2000,

and General Obligation Bonds, Series 2001 (collectively, the "Refunded Obligations") ; (ii) to fund street improvements; (iii) to fund improvement and equipment of the City's Senior Center Facility; (iv) to fund improvement and equipment of parks and recreation facilities; (v) to fund other capital improvements in the City; (vi) and to pay the cost associated with the issuance of the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Refunding & Improvement Bonds, Series 2005 (Drainage Portion)**

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	276,000	5.000%	31,650	307,650	
8/15/2012			24,750	24,750	
9/30/2012					332,400
2/15/2013	292,000	5.000%	24,750	316,750	
8/15/2013			17,450	17,450	
9/30/2013					334,200
2/15/2014	309,000	5.000%	17,450	326,450	
8/15/2014			9,725	9,725	
9/30/2014					336,175
2/15/2015	389,000	5.000%	9,725	398,725	
9/30/2015					398,725
	1,266,000		135,500	1,401,500	1,401,500

Proceeds from the sale of the Bonds will be used to (i) refund a portion of the City's outstanding obligations, to wit: Combination Tax and Revenue Certificates of Obligation, Series 1995, General Obligation Refunding Bonds, Series 1995, General Obligation Bonds, Series 1996, Combination Tax and Revenue Certificates of Obligation, Series 2000, General Obligation Bonds, Series 2000,

and General Obligation Bonds, Series 2001 (collectively, the "Refunded Obligations") ; (ii) to fund street improvements; (iii) to fund improvement and equipment of the City's Senior Center Facility; (iv) to fund improvement and equipment of parks and recreation facilities; (v) to fund other capital improvements in the City; (vi) and to pay the cost associated with the issuance of the Bonds.

**BOND DEBT SERVICE**  
City of DeSoto, Texas

**General Obligation Refunding & Improvement Bonds, Series 2005 (DEDC Portion)**

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	33,349.51	5.000%	3,600.37	36,949.88	
8/15/2012			2,766.63	2,766.63	
9/30/2012					39,716.51
2/15/2013	35,059.75	5.000%	2,766.63	37,826.38	
8/15/2013			1,890.14	1,890.14	
9/30/2013					39,716.52
2/15/2014	36,857.68	5.000%	1,890.14	38,747.82	
8/15/2014			968.70	968.70	
9/30/2014					39,716.52
2/15/2015	38,747.82	5.000%	968.70	39,716.52	
9/30/2015					39,716.52
	144,014.76		14,851.31	158,866.07	158,866.07

Proceeds from the sale of the Bonds will be used to (i) refund a portion of the City's outstanding obligations, to wit: Combination Tax and Revenue Certificates of Obligation, Series 1995, General Obligation Refunding Bonds, Series 1995, General Obligation Bonds, Series 1996, Combination Tax and Revenue Certificates of Obligation, Series 2000, General Obligation Bonds, Series 2000,

and General Obligation Bonds, Series 2001 (collectively, the "Refunded Obligations"); (ii) to fund street improvements; (iii) to fund improvement and equipment of the City's Senior Center Facility; (iv) to fund improvement and equipment of parks and recreation facilities; (v) to fund other capital improvements in the City; (vi) and to pay the cost associated with the issuance of the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Bonds, Series 2006 (I&S Tax)**

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	315,000	4.000%	123,858.75	438,858.75	
8/15/2012			117,558.75	117,558.75	
9/30/2012					556,417.50
2/15/2013	330,000	4.000%	117,558.75	447,558.75	
8/15/2013			110,958.75	110,958.75	
9/30/2013					558,517.50
2/15/2014	345,000	4.000%	110,958.75	455,958.75	
8/15/2014			104,058.75	104,058.75	
9/30/2014					560,017.50
2/15/2015	360,000	4.000%	104,058.75	464,058.75	
8/15/2015			96,858.75	96,858.75	
9/30/2015					560,917.50
2/15/2016	375,000	4.000%	96,858.75	471,858.75	
8/15/2016			89,358.75	89,358.75	
9/30/2016					561,217.50
2/15/2017	390,000	4.000%	89,358.75	479,358.75	
8/15/2017			81,558.75	81,558.75	
9/30/2017					560,917.50
2/15/2018	405,000	4.000%	81,558.75	486,558.75	
8/15/2018			73,458.75	73,458.75	
9/30/2018					560,017.50
2/15/2019	420,000	4.000%	73,458.75	493,458.75	
8/15/2019			65,058.75	65,058.75	
9/30/2019					558,517.50
2/15/2020	435,000	4.000%	65,058.75	500,058.75	
8/15/2020			56,358.75	56,358.75	
9/30/2020					556,417.50
2/15/2021			56,358.75	56,358.75	
8/15/2021			56,358.75	56,358.75	
9/30/2021					112,717.50
2/15/2022	580,000	4.100%	56,358.75	636,358.75	
8/15/2022			44,468.75	44,468.75	
9/30/2022					680,827.50
2/15/2023	555,000	4.125%	44,468.75	599,468.75	
8/15/2023			33,021.88	33,021.88	
9/30/2023					632,490.63
2/15/2024	505,000	4.125%	33,021.88	538,021.88	
8/15/2024			22,606.25	22,606.25	
9/30/2024					560,628.13
2/15/2025	525,000	4.200%	22,606.25	547,606.25	
8/15/2025			11,581.25	11,581.25	
9/30/2025					559,187.50
2/15/2026	545,000	4.250%	11,581.25	556,581.25	
9/30/2026					556,581.25
	6,085,000		2,050,390.01	8,135,390.01	8,135,390.01

Proceeds from the sale of the bonds will be used to (i) fund street improvements; (ii) to fund improvement and equipment of the City's Senior Center Facility; (iii) to fund improvement and equipment of parks and recreation facilities; (iv) to fund City beautification projects and other capital improvements in the City and (v) to pay the costs associated with the issuance of the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Bonds, Series 2007 (I&S Tax)**

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	240,000	4.000%	109,234.38	349,234.38	
8/15/2012			104,434.38	104,434.38	
9/30/2012					453,668.76
2/15/2013	250,000	4.000%	104,434.38	354,434.38	
8/15/2013			99,434.38	99,434.38	
9/30/2013					453,868.76
2/15/2014	260,000	4.000%	99,434.38	359,434.38	
8/15/2014			94,234.38	94,234.38	
9/30/2014					453,668.76
2/15/2015	270,000	4.000%	94,234.38	364,234.38	
8/15/2015			88,834.38	88,834.38	
9/30/2015					453,068.76
2/15/2016	280,000	4.000%	88,834.38	368,834.38	
8/15/2016			83,234.38	83,234.38	
9/30/2016					452,068.76
2/15/2017	290,000	4.000%	83,234.38	373,234.38	
8/15/2017			77,434.38	77,434.38	
9/30/2017					450,668.76
2/15/2018	305,000	4.000%	77,434.38	382,434.38	
8/15/2018			71,334.38	71,334.38	
9/30/2018					453,768.76
2/15/2019	315,000	4.000%	71,334.38	386,334.38	
8/15/2019			65,034.38	65,034.38	
9/30/2019					451,368.76
2/15/2020	330,000	4.100%	65,034.38	395,034.38	
8/15/2020			58,269.38	58,269.38	
9/30/2020					453,303.76
2/15/2021	345,000	4.125%	58,269.38	403,269.38	
8/15/2021			51,153.75	51,153.75	
9/30/2021					454,423.13
2/15/2022	360,000	4.200%	51,153.75	411,153.75	
8/15/2022			43,593.75	43,593.75	
9/30/2022					454,747.50
2/15/2023	375,000	4.250%	43,593.75	418,593.75	
8/15/2023			35,625.00	35,625.00	
9/30/2023					454,218.75
2/15/2024	390,000	4.375%	35,625.00	425,625.00	
8/15/2024			27,093.75	27,093.75	
9/30/2024					452,718.75
2/15/2025	405,000	4.250%	27,093.75	432,093.75	
8/15/2025			18,487.50	18,487.50	
9/30/2025					450,581.25
2/15/2026	425,000	4.250%	18,487.50	443,487.50	
8/15/2026			9,456.25	9,456.25	
9/30/2026					452,943.75
2/15/2027	445,000	4.250%	9,456.25	454,456.25	
9/30/2027					454,456.25
	5,285,000		1,964,543.22	7,249,543.22	7,249,543.22

Proceeds from the sale of the bonds will be used for (i) constructing and improving streets within the city, (ii) constructing, improving, and equipping fire fighting facilities, (iii) constructing, improving and equipping park and recreation facilities and (iv) paying the costs associated with the issuance of the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Bonds, Series 2008 (I&S Tax)**

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	190,000	3.250%	81,228.75	271,228.75	
8/15/2012			78,141.25	78,141.25	
9/30/2012					349,370.00
2/15/2013	195,000	3.250%	78,141.25	273,141.25	
8/15/2013			74,972.50	74,972.50	
9/30/2013					348,113.75
2/15/2014	205,000	3.250%	74,972.50	279,972.50	
8/15/2014			71,641.25	71,641.25	
9/30/2014					351,613.75
2/15/2015	210,000	3.300%	71,641.25	281,641.25	
8/15/2015			68,176.25	68,176.25	
9/30/2015					349,817.50
2/15/2016	215,000	3.400%	68,176.25	283,176.25	
8/15/2016			64,521.25	64,521.25	
9/30/2016					347,697.50
2/15/2017	225,000	3.450%	64,521.25	289,521.25	
8/15/2017			60,640.00	60,640.00	
9/30/2017					350,161.25
2/15/2018	230,000	3.600%	60,640.00	290,640.00	
8/15/2018			56,500.00	56,500.00	
9/30/2018					347,140.00
2/15/2019	240,000	3.500%	56,500.00	296,500.00	
8/15/2019			52,300.00	52,300.00	
9/30/2019					348,800.00
2/15/2020	250,000	3.600%	52,300.00	302,300.00	
8/15/2020			47,800.00	47,800.00	
9/30/2020					350,100.00
2/15/2021	260,000	4.000%	47,800.00	307,800.00	
8/15/2021			42,600.00	42,600.00	
9/30/2021					350,400.00
2/15/2022	270,000	4.000%	42,600.00	312,600.00	
8/15/2022			37,200.00	37,200.00	
9/30/2022					349,800.00
2/15/2023	280,000	4.000%	37,200.00	317,200.00	
8/15/2023			31,600.00	31,600.00	
9/30/2023					348,800.00
2/15/2024	290,000	4.000%	31,600.00	321,600.00	
8/15/2024			25,800.00	25,800.00	
9/30/2024					347,400.00
2/15/2025	305,000	4.000%	25,800.00	330,800.00	
8/15/2025			19,700.00	19,700.00	
9/30/2025					350,500.00
2/15/2026	315,000	4.000%	19,700.00	334,700.00	
8/15/2026			13,400.00	13,400.00	
9/30/2026					348,100.00
2/15/2027	330,000	4.000%	13,400.00	343,400.00	
8/15/2027			6,800.00	6,800.00	
9/30/2027					350,200.00
2/15/2028	340,000	4.000%	6,800.00	346,800.00	
9/30/2028					346,800.00
	4,350,000		1,584,813.75	5,934,813.75	5,934,813.75

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, (ii) constructing, improving, remodeling and equipping the City's Town Center, (iii) funding City beautification projects and other capital improvements in the City and (iv) paying the costs associated with the issuance of the Bonds.

BOND DEBT SERVICE  
City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2009 (I&S Tax Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	620,213.15	3.000%	107,883.03	728,096.18	
8/15/2012			98,579.83	98,579.83	
9/30/2012					826,676.01
2/15/2013	629,641.02	3.000%	98,579.83	728,220.85	
8/15/2013			89,135.22	89,135.22	
9/30/2013					817,356.07
2/15/2014	657,429.15	3.000%	89,135.22	746,564.37	
8/15/2014			79,273.78	79,273.78	
9/30/2014					825,838.15
2/15/2015	671,499.80	3.000%	79,273.78	750,773.58	
8/15/2015			69,201.28	69,201.28	
9/30/2015					819,974.86
2/15/2016	694,930.38	3.000%	69,201.28	764,131.66	
8/15/2016			58,777.33	58,777.33	
9/30/2016					822,908.99
2/15/2017	723,000.55	4.000%	58,777.33	781,777.88	
8/15/2017			44,317.32	44,317.32	
9/30/2017					826,095.20
2/15/2018	750,788.68	4.000%	44,317.32	795,106.00	
8/15/2018			29,301.54	29,301.54	
9/30/2018					824,407.54
2/15/2019	783,514.70	4.000%	29,301.54	812,816.24	
8/15/2019			13,631.25	13,631.25	
9/30/2019					826,447.49
2/15/2020	50,000.00	4.250%	13,631.25	63,631.25	
8/15/2020			12,568.75	12,568.75	
9/30/2020					76,200.00
2/15/2021	55,000.00	4.250%	12,568.75	67,568.75	
8/15/2021			11,400.00	11,400.00	
9/30/2021					78,968.75
2/15/2022	55,000.00	4.250%	11,400.00	66,400.00	
8/15/2022			10,231.25	10,231.25	
9/30/2022					76,631.25
2/15/2023	60,000.00	4.250%	10,231.25	70,231.25	
8/15/2023			8,956.25	8,956.25	
9/30/2023					79,187.50
2/15/2024	60,000.00	4.250%	8,956.25	68,956.25	
8/15/2024			7,681.25	7,681.25	
9/30/2024					76,637.50
2/15/2025	65,000.00	4.250%	7,681.25	72,681.25	
8/15/2025			6,300.00	6,300.00	
9/30/2025					78,981.25
2/15/2026	65,000.00	4.500%	6,300.00	71,300.00	
8/15/2026			4,837.50	4,837.50	
9/30/2026					76,137.50
2/15/2027	70,000.00	4.500%	4,837.50	74,837.50	
8/15/2027			3,262.50	3,262.50	
9/30/2027					78,100.00
2/15/2028	70,000.00	4.500%	3,262.50	73,262.50	
8/15/2028			1,687.50	1,687.50	
9/30/2028					74,950.00
2/15/2029	75,000.00	4.500%	1,687.50	76,687.50	
9/30/2029					76,687.50
	6,156,017.43		1,206,168.13	7,362,185.56	7,362,185.56

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, including related storm drainage improvements, traffic signalization and lighting, sidewalk improvements, streetscape and median improvements, (ii) refunding a portion of the City's outstanding debt, and (iii) paying costs of issuing the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Refunding & Improvement Bonds, Series 2009 (HOT Portion)**

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	50,000	3.000%	6,925	56,925	
8/15/2012			6,175	6,175	
9/30/2012					63,100
2/15/2013	50,000	3.000%	6,175	56,175	
8/15/2013			5,425	5,425	
9/30/2013					61,600
2/15/2014	55,000	3.000%	5,425	60,425	
8/15/2014			4,600	4,600	
9/30/2014					65,025
2/15/2015	50,000	3.000%	4,600	54,600	
8/15/2015			3,850	3,850	
9/30/2015					58,450
2/15/2016	50,000	3.000%	3,850	53,850	
8/15/2016			3,100	3,100	
9/30/2016					56,950
2/15/2017	50,000	4.000%	3,100	53,100	
8/15/2017			2,100	2,100	
9/30/2017					55,200
2/15/2018	50,000	4.000%	2,100	52,100	
8/15/2018			1,100	1,100	
9/30/2018					53,200
2/15/2019	55,000	4.000%	1,100	56,100	
9/30/2019					56,100
	410,000		59,625	469,625	469,625

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, including related storm drainage improvements, traffic signalization and lighting, sidewalk improvements, streetscape and median improvements, (ii) refunding a portion of the City's outstanding debt, and (iii) paying costs of issuing the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Refunding & Improvement Bonds, Series 2009 (Conv. Ctr. Portion)**

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	38,012.37	3.000%	5,769.92	43,782.29	
8/15/2012			5,199.73	5,199.73	
9/30/2012					48,982.02
2/15/2013	38,497.96	3.000%	5,199.73	43,697.69	
8/15/2013			4,622.26	4,622.26	
9/30/2013					48,319.95
2/15/2014	40,375.26	3.000%	4,622.26	44,997.52	
8/15/2014			4,016.63	4,016.63	
9/30/2014					49,014.15
2/15/2015	41,164.03	3.000%	4,016.63	45,180.66	
8/15/2015			3,399.17	3,399.17	
9/30/2015					48,579.83
2/15/2016	42,496.07	3.000%	3,399.17	45,895.24	
8/15/2016			2,761.73	2,761.73	
9/30/2016					48,656.97
2/15/2017	44,133.99	4.000%	2,761.73	46,895.72	
8/15/2017			1,879.05	1,879.05	
9/30/2017					48,774.77
2/15/2018	46,011.29	4.000%	1,879.05	47,890.34	
8/15/2018			958.83	958.83	
9/30/2018					48,849.17
2/15/2019	47,941.31	4.000%	958.83	48,900.14	
9/30/2019					48,900.14
	338,632.28		51,444.72	390,077.00	390,077.00

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, including related storm drainage improvements, traffic signalization and lighting, sidewalk improvements, streetscape and median improvements, (ii) refunding a portion of the City's outstanding debt, and (iii) paying costs of issuing the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Refunding & Improvement Bonds, Series 2009 (DPDC Portion)**

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2010	45,000		36,725	81,725	
8/15/2010				0	
9/30/2010					81,725
2/15/2011	95,000		34,625	129,625	
8/15/2011				0	
9/30/2011					129,625
2/15/2012	110,000	3.000%	16,600	126,600	
8/15/2012			14,950	14,950	
9/30/2012					141,550
2/15/2013	110,000	3.000%	14,950	124,950	
8/15/2013			13,300	13,300	
9/30/2013					138,250
2/15/2014	115,000	3.000%	13,300	128,300	
8/15/2014			11,575	11,575	
9/30/2014					139,875
2/15/2015	120,000	3.000%	11,575	131,575	
8/15/2015			9,775	9,775	
9/30/2015					141,350
2/15/2016	125,000	3.000%	9,775	134,775	
8/15/2016			7,900	7,900	
9/30/2016					142,675
2/15/2017	125,000	4.000%	7,900	132,900	
8/15/2017			5,400	5,400	
9/30/2017					138,300
2/15/2018	130,000	4.000%	5,400	135,400	
8/15/2018			2,800	2,800	
9/30/2018					138,200
2/15/2019	140,000	4.000%	2,800	142,800	
9/30/2019					142,800
	1,115,000		219,350	1,334,350	1,334,350

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, including related storm drainage improvements, traffic signalization and lighting, sidewalk improvements, streetscape and median improvements, (ii) refunding a portion of the City's outstanding debt, and (iii) paying costs of issuing the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Refunding & Improvement Bonds, Series 2009 (Drainage Portion)**

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	6,774.48	3.000%	1,028.30	7,802.78	
8/15/2012			926.68	926.68	
9/30/2012					8,729.46
2/15/2013	6,861.02	3.000%	926.68	7,787.70	
8/15/2013			823.77	823.77	
9/30/2013					8,611.47
2/15/2014	7,195.59	3.000%	823.77	8,019.36	
8/15/2014			715.84	715.84	
9/30/2014					8,735.20
2/15/2015	7,336.16	3.000%	715.84	8,052.00	
8/15/2015			605.79	605.79	
9/30/2015					8,657.79
2/15/2016	7,573.56	3.000%	605.79	8,179.35	
8/15/2016			492.19	492.19	
9/30/2016					8,671.54
2/15/2017	7,865.46	4.000%	492.19	8,357.65	
8/15/2017			334.88	334.88	
9/30/2017					8,692.53
2/15/2018	8,200.03	4.000%	334.88	8,534.91	
8/15/2018			170.88	170.88	
9/30/2018					8,705.79
2/15/2019	8,544.00	4.000%	170.88	8,714.88	
9/30/2019					8,714.88
	60,350.30		9,168.36	69,518.66	69,518.66

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, including related storm drainage improvements, traffic signalization and lighting, sidewalk improvements, streetscape and median improvements, (ii) refunding a portion of the City's outstanding debt, and (iii) paying costs of issuing the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Refunding Bonds, Series 2010 (I&S Tax)****Non Callable**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	240,000	2.000%	7,350	247,350	
8/15/2012			4,950	4,950	
9/30/2012					252,300
2/15/2013	245,000	2.000%	4,950	249,950	
8/15/2013			2,500	2,500	
9/30/2013					252,450
2/15/2014	250,000	2.000%	2,500	252,500	
9/30/2014					252,500
	735,000		22,250	757,250	757,250

Proceeds from the sale of the Bonds will be used for (i) refunding a portion of the City's outstanding debt, and (ii) paying costs of issuing the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**General Obligation Refunding Bonds, Series 2011 (I&S Tax)**

Non Callable					Annual Debt
Period Ending	Principal	Coupon	Interest	Debt Service	Service
2/15/2012			29,466.67	29,466.67	
8/15/2012			22,100.00	22,100.00	
9/30/2012					51,566.67
2/15/2013	175,000	2.000%	22,100.00	197,100.00	
8/15/2013			20,350.00	20,350.00	
9/30/2013					217,450.00
2/15/2014	165,000	2.000%	20,350.00	185,350.00	
8/15/2014			18,700.00	18,700.00	
9/30/2014					204,050.00
2/15/2015			18,700.00	18,700.00	
8/15/2015			18,700.00	18,700.00	
9/30/2015					37,400.00
2/15/2016			18,700.00	18,700.00	
8/15/2016			18,700.00	18,700.00	
9/30/2016					37,400.00
2/15/2017			18,700.00	18,700.00	
8/15/2017			18,700.00	18,700.00	
9/30/2017					37,400.00
2/15/2018			18,700.00	18,700.00	
8/15/2018			18,700.00	18,700.00	
9/30/2018					37,400.00
2/15/2019			18,700.00	18,700.00	
8/15/2019			18,700.00	18,700.00	
9/30/2019					37,400.00
2/15/2020			18,700.00	18,700.00	
8/15/2020			18,700.00	18,700.00	
9/30/2020					37,400.00
2/15/2021	935,000	4.000%	18,700.00	953,700.00	
9/30/2021					953,700.00
	1,275,000		376,166.67	1,651,166.67	1,651,166.67

Proceeds from the sale of the Bonds will be used for (i) refunding a portion of the City's outstanding debt (the "Refunded Obligations"), and (ii) paying costs of issuing the Bonds.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2001 (I&S Tax Portion)**

Currently Callable @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2011	115,992.47	5.250%	34,651.32	150,643.79	
8/15/2011			31,606.52	31,606.52	
9/30/2011					182,250.31
2/15/2012	122,262.33	4.500%	31,606.52	153,868.85	
8/15/2012			28,855.62	28,855.62	
9/30/2012					182,724.47
2/15/2013	128,532.19	4.625%	28,855.62	157,387.81	
8/15/2013			25,883.31	25,883.31	
9/30/2013					183,271.12
2/15/2014	134,802.05	4.750%	25,883.31	160,685.36	
8/15/2014			22,681.76	22,681.76	
9/30/2014					183,367.12
2/15/2015	141,071.92	4.750%	22,681.76	163,753.68	
8/15/2015			19,331.31	19,331.31	
9/30/2015					183,084.99
2/15/2016	147,341.78	4.875%	19,331.31	166,673.09	
8/15/2016			15,739.85	15,739.85	
9/30/2016					182,412.94
2/15/2017	106,746.57	5.000%	15,739.85	122,486.42	
8/15/2017			13,071.19	13,071.19	
9/30/2017					135,557.61
2/15/2018	93,016.44	5.000%	13,071.19	106,087.63	
8/15/2018			10,745.78	10,745.78	
9/30/2018					116,833.41
2/15/2019	72,421.23	5.000%	10,745.78	83,167.01	
8/15/2019			8,935.24	8,935.24	
9/30/2019					92,102.25
2/15/2020	36,826.03	5.125%	8,935.24	45,761.27	
8/15/2020			7,991.58	7,991.58	
9/30/2020					53,752.85
2/15/2021	111,230.82	5.125%	7,991.58	119,222.40	
8/15/2021			5,141.29	5,141.29	
9/30/2021					124,363.69
2/15/2022	200,635.62	5.125%	5,141.29	205,776.91	
9/30/2022					205,776.91
	1,410,879.45		414,618.22	1,825,497.67	1,825,497.67

Proceeds from the sale of the Certificates will be used for constructing and improving park and recreational facilities within the City, and to pay cost of issuance.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2001 (DPDC Portion)**

Currently Callable @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2010	65,277.40		56,429.98	121,707.38	
8/15/2010				0.00	
9/30/2010				0.00	121,707.38
2/15/2011	69,007.53		52,823.41	121,830.94	
8/15/2011				0.00	
9/30/2011					121,830.94
2/15/2012	72,737.67	4.500%	25,505.98	98,243.65	
8/15/2012			23,869.38	23,869.38	
9/30/2012					122,113.03
2/15/2013	76,467.81	4.625%	23,869.38	100,337.19	
8/15/2013			22,101.06	22,101.06	
9/30/2013					122,438.25
2/15/2014	80,197.95	4.750%	22,101.06	102,299.01	
8/15/2014			20,196.36	20,196.36	
9/30/2014					122,495.37
2/15/2015	83,928.08	4.750%	20,196.36	104,124.44	
8/15/2015			18,203.07	18,203.07	
9/30/2015					122,327.51
2/15/2016	87,658.22	4.875%	18,203.07	105,861.29	
8/15/2016			16,066.40	16,066.40	
9/30/2016					121,927.69
2/15/2017	93,253.43	5.000%	16,066.40	109,319.83	
8/15/2017			13,735.06	13,735.06	
9/30/2017					123,054.89
2/15/2018	96,983.56	5.000%	13,735.06	110,718.62	
8/15/2018			11,310.47	11,310.47	
9/30/2018					122,029.09
2/15/2019	102,578.77	5.000%	11,310.47	113,889.24	
8/15/2019			8,746.01	8,746.01	
9/30/2019					122,635.25
2/15/2020	108,173.97	5.125%	8,746.01	116,919.98	
8/15/2020			5,974.05	5,974.05	
9/30/2020					122,894.03
2/15/2021	113,769.18	5.125%	5,974.05	119,743.23	
8/15/2021			3,058.71	3,058.71	
9/30/2021					122,801.94
2/15/2022	119,364.38	5.125%	3,058.71	122,423.09	
9/30/2022					122,423.09
	1,169,397.95		421,280.51	1,590,678.46	1,590,678.46

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2002 (I&S Tax Portion)**

Callable on 2/15/2012 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	230,000	5.250%	68,587.50	298,587.50	
8/15/2012			62,550.00	62,550.00	
9/30/2012					361,137.50
2/15/2013	240,000	4.400%	62,550.00	302,550.00	
8/15/2013			57,270.00	57,270.00	
9/30/2013					359,820.00
2/15/2014	250,000	4.500%	57,270.00	307,270.00	
8/15/2014			51,645.00	51,645.00	
9/30/2014					358,915.00
2/15/2015	260,000	4.600%	51,645.00	311,645.00	
8/15/2015			45,665.00	45,665.00	
9/30/2015					357,310.00
2/15/2016	275,000	4.700%	45,665.00	320,665.00	
8/15/2016			39,202.50	39,202.50	
9/30/2016					359,867.50
2/15/2017	290,000	4.800%	39,202.50	329,202.50	
8/15/2017			32,242.50	32,242.50	
9/30/2017					361,445.00
2/15/2018	305,000	4.800%	32,242.50	337,242.50	
8/15/2018			24,922.50	24,922.50	
9/30/2018					362,165.00
2/15/2019	320,000	4.900%	24,922.50	344,922.50	
8/15/2019			17,082.50	17,082.50	
9/30/2019					362,005.00
2/15/2020	335,000	4.900%	17,082.50	352,082.50	
8/15/2020			8,875.00	8,875.00	
9/30/2020					360,957.50
2/15/2021			8,875.00	8,875.00	
8/15/2021			8,875.00	8,875.00	
9/30/2021					17,750.00
2/15/2022	355,000	5.000%	8,875.00	363,875.00	
9/30/2022					363,875.00
	2,860,000		765,247.50	3,625,247.50	3,625,247.50

Proceeds from the sale of the Certificates will be used to provide funds for the construction of street improvements within the City, including the acquisition of rights-of-way therefore, construction of drainage control improvements for the City, construction, acquisition, improvement and equipment of the City's municipal service center, including the acquisition of a necessary site or sites therefore, and to pay the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2002 (Drainage Portion)**

Callable on 2/15/2012 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	50,000	5.250%	16,630.00	66,630.00	
8/15/2012			15,317.50	15,317.50	
9/30/2012					81,947.50
2/15/2013	50,000	4.400%	15,317.50	65,317.50	
8/15/2013			14,217.50	14,217.50	
9/30/2013					79,535.00
2/15/2014	55,000	4.500%	14,217.50	69,217.50	
8/15/2014			12,980.00	12,980.00	
9/30/2014					82,197.50
2/15/2015	55,000	4.600%	12,980.00	67,980.00	
8/15/2015			11,715.00	11,715.00	
9/30/2015					79,695.00
2/15/2016	60,000	4.700%	11,715.00	71,715.00	
8/15/2016			10,305.00	10,305.00	
9/30/2016					82,020.00
2/15/2017	60,000	4.800%	10,305.00	70,305.00	
8/15/2017			8,865.00	8,865.00	
9/30/2017					79,170.00
2/15/2018	65,000	4.800%	8,865.00	73,865.00	
8/15/2018			7,305.00	7,305.00	
9/30/2018					81,170.00
2/15/2019	70,000	4.900%	7,305.00	77,305.00	
8/15/2019			5,590.00	5,590.00	
9/30/2019					82,895.00
2/15/2020	70,000	4.900%	5,590.00	75,590.00	
8/15/2020			3,875.00	3,875.00	
9/30/2020					79,465.00
2/15/2021	75,000	5.000%	3,875.00	78,875.00	
8/15/2021			2,000.00	2,000.00	
9/30/2021					80,875.00
2/15/2022	80,000	5.000%	2,000.00	82,000.00	
9/30/2022					82,000.00
	690,000		200,970.00	890,970.00	890,970.00

Proceeds from the sale of the Certificates will be used to provide funds for the construction of street improvements within the City, including the acquisition of rights-of-way therefore, construction of drainage control improvements for the City, construction, acquisition, improvement and equipment of the City's municipal service center, including the acquisition of a necessary site or sites therefore, and to pay the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Tax & Revenue Certificates of Obligation, Series 2003 (I&S Tax Portion)**

Currently Callable @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	35,000	3.875%	10,130.63	45,130.63	
8/15/2012			9,452.50	9,452.50	
9/30/2012					54,583.13
2/15/2013	35,000	4.000%	9,452.50	44,452.50	
8/15/2013			8,752.50	8,752.50	
9/30/2013					53,205.00
2/15/2014	35,000	4.125%	8,752.50	43,752.50	
8/15/2014			8,030.63	8,030.63	
9/30/2014					51,783.13
2/15/2015	40,000	4.250%	8,030.63	48,030.63	
8/15/2015			7,180.63	7,180.63	
9/30/2015					55,211.26
2/15/2016	40,000	4.300%	7,180.63	47,180.63	
8/15/2016			6,320.63	6,320.63	
9/30/2016					53,501.26
2/15/2017	40,000	4.400%	6,320.63	46,320.63	
8/15/2017			5,440.63	5,440.63	
9/30/2017					51,761.26
2/15/2018	45,000	4.500%	5,440.63	50,440.63	
8/15/2018			4,428.13	4,428.13	
9/30/2018					54,868.76
2/15/2019	45,000	4.500%	4,428.13	49,428.13	
8/15/2019			3,415.63	3,415.63	
9/30/2019					52,843.76
2/15/2020	45,000	4.625%	3,415.63	48,415.63	
8/15/2020			2,375.00	2,375.00	
9/30/2020					50,790.63
2/15/2021			2,375.00	2,375.00	
8/15/2021			2,375.00	2,375.00	
9/30/2021					4,750.00
2/15/2022	50,000	4.750%	2,375.00	52,375.00	
8/15/2022			1,187.50	1,187.50	
9/30/2022					53,562.50
2/15/2023	50,000	4.750%	1,187.50	51,187.50	
9/30/2023					51,187.50
	460,000		128,048.19	588,048.19	588,048.19

Proceeds from the sale of the Certificates for the purpose of paying contractual obligations to be incurred for (i) constructing street improvements within the City, including the acquisition of right-of-way therefore; (ii) constructing drainage control improvements for the City; and professional services rendered in connection therewith.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Tax & Revenue Certificates of Obligation, Series 2003 (Drainage Portion)**

Currently Callable @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	45,000	3.875%	16,115.00	61,115.00	
8/15/2012			15,243.13	15,243.13	
9/30/2012					76,358.13
2/15/2013	50,000	4.000%	15,243.13	65,243.13	
8/15/2013			14,243.13	14,243.13	
9/30/2013					79,486.26
2/15/2014	50,000	4.125%	14,243.13	64,243.13	
8/15/2014			13,211.88	13,211.88	
9/30/2014					77,455.01
2/15/2015	55,000	4.250%	13,211.88	68,211.88	
8/15/2015			12,043.13	12,043.13	
9/30/2015					80,255.01
2/15/2016	55,000	4.300%	12,043.13	67,043.13	
8/15/2016			10,860.63	10,860.63	
9/30/2016					77,903.76
2/15/2017	60,000	4.400%	10,860.63	70,860.63	
8/15/2017			9,540.63	9,540.63	
9/30/2017					80,401.26
2/15/2018	60,000	4.500%	9,540.63	69,540.63	
8/15/2018			8,190.63	8,190.63	
9/30/2018					77,731.26
2/15/2019	65,000	4.500%	8,190.63	73,190.63	
8/15/2019			6,728.13	6,728.13	
9/30/2019					79,918.76
2/15/2020	65,000	4.625%	6,728.13	71,728.13	
8/15/2020			5,225.00	5,225.00	
9/30/2020					76,953.13
2/15/2021	70,000	4.750%	5,225.00	75,225.00	
8/15/2021			3,562.50	3,562.50	
9/30/2021					78,787.50
2/15/2022	75,000	4.750%	3,562.50	78,562.50	
8/15/2022			1,781.25	1,781.25	
9/30/2022					80,343.75
2/15/2023	75,000	4.750%	1,781.25	76,781.25	
9/30/2023					76,781.25
	725,000		217,375.08	942,375.08	942,375.08

Proceeds from the sale of the Certificates for the purpose of paying contractual obligations to be incurred for (i) constructing street improvements within the City, including the acquisition of right-of-way therefore; (ii) constructing drainage control improvements for the City; and professional services rendered in connection therewith.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2004 (Drainage)**

Callable on 2/15/2012 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	45,000	3.300%	15,580.00	60,580.00	
8/15/2012			14,837.50	14,837.50	
9/30/2012					75,417.50
2/15/2013	50,000	3.500%	14,837.50	64,837.50	
8/15/2013			13,962.50	13,962.50	
9/30/2013					78,800.00
2/15/2014	50,000	3.650%	13,962.50	63,962.50	
8/15/2014			13,050.00	13,050.00	
9/30/2014					77,012.50
2/15/2015	50,000	3.800%	13,050.00	63,050.00	
8/15/2015			12,100.00	12,100.00	
9/30/2015					75,150.00
2/15/2016	55,000	4.250%	12,100.00	67,100.00	
8/15/2016			10,931.25	10,931.25	
9/30/2016					78,031.25
2/15/2017	55,000	4.250%	10,931.25	65,931.25	
8/15/2017			9,762.50	9,762.50	
9/30/2017					75,693.75
2/15/2018	55,000	4.250%	9,762.50	64,762.50	
8/15/2018			8,593.75	8,593.75	
9/30/2018					73,356.25
2/15/2019	60,000	4.250%	8,593.75	68,593.75	
8/15/2019			7,318.75	7,318.75	
9/30/2019					75,912.50
2/15/2020	60,000	4.250%	7,318.75	67,318.75	
8/15/2020			6,043.75	6,043.75	
9/30/2020					73,362.50
2/15/2021	65,000	4.250%	6,043.75	71,043.75	
8/15/2021			4,662.50	4,662.50	
9/30/2021					75,706.25
2/15/2022	70,000	4.250%	4,662.50	74,662.50	
8/15/2022			3,175.00	3,175.00	
9/30/2022					77,837.50
2/15/2023	70,000	4.250%	3,175.00	73,175.00	
8/15/2023			1,687.50	1,687.50	
9/30/2023					74,862.50
2/15/2024	75,000	4.500%	1,687.50	76,687.50	
9/30/2024					76,687.50
	760,000		227,830.00	987,830.00	987,830.00

Proceeds from the sale of the Certificates will be used to fund drainage improvements and to pay the costs of issuance.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2005 (Fire Portion)**

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	20,000	3.500%	8,196.88	28,196.88	
8/15/2012			7,846.88	7,846.88	
9/30/2012					36,043.76
2/15/2013	20,000	4.000%	7,846.88	27,846.88	
8/15/2013			7,446.88	7,446.88	
9/30/2013					35,293.76
2/15/2014	25,000	4.000%	7,446.88	32,446.88	
8/15/2014			6,946.88	6,946.88	
9/30/2014					39,393.76
2/15/2015	25,000	4.000%	6,946.88	31,946.88	
8/15/2015			6,446.88	6,446.88	
9/30/2015					38,393.76
2/15/2016	25,000	4.000%	6,446.88	31,446.88	
8/15/2016			5,946.88	5,946.88	
9/30/2016					37,393.76
2/15/2017	25,000	4.000%	5,946.88	30,946.88	
8/15/2017			5,446.88	5,446.88	
9/30/2017					36,393.76
2/15/2018	25,000	4.125%	5,446.88	30,446.88	
8/15/2018			4,931.25	4,931.25	
9/30/2018					35,378.13
2/15/2019	30,000	4.250%	4,931.25	34,931.25	
8/15/2019			4,293.75	4,293.75	
9/30/2019					39,225.00
2/15/2020	30,000	4.250%	4,293.75	34,293.75	
8/15/2020			3,656.25	3,656.25	
9/30/2020					37,950.00
2/15/2021	30,000	4.250%	3,656.25	33,656.25	
8/15/2021			3,018.75	3,018.75	
9/30/2021					36,675.00
2/15/2022	30,000	4.375%	3,018.75	33,018.75	
8/15/2022			2,362.50	2,362.50	
9/30/2022					35,381.25
2/15/2023	35,000	4.500%	2,362.50	37,362.50	
8/15/2023			1,575.00	1,575.00	
9/30/2023					38,937.50
2/15/2024	35,000	4.500%	1,575.00	36,575.00	
8/15/2024			787.50	787.50	
9/30/2024					37,362.50
2/15/2025	35,000	4.500%	787.50	35,787.50	
9/30/2025					35,787.50
	390,000		129,609.44	519,609.44	519,609.44

Proceeds from the sale of the Certificates will be used (i) to construct drainage control improvements; (ii) to construct, improve and equip a fire training facility; and (iii) to pay the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2005  
(Meadow Bridge and Other Drainage Portion)**

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	65,000	3.500%	25,006.25	90,006.25	
8/15/2012			23,868.75	23,868.75	
9/30/2012					113,875.00
2/15/2013	65,000	4.000%	23,868.75	88,868.75	
8/15/2013			22,568.75	22,568.75	
9/30/2013					111,437.50
2/15/2014	70,000	4.000%	22,568.75	92,568.75	
8/15/2014			21,168.75	21,168.75	
9/30/2014					113,737.50
2/15/2015	75,000	4.000%	21,168.75	96,168.75	
8/15/2015			19,668.75	19,668.75	
9/30/2015					115,837.50
2/15/2016	75,000	4.000%	19,668.75	94,668.75	
8/15/2016			18,168.75	18,168.75	
9/30/2016					112,837.50
2/15/2017	75,000	4.000%	18,168.75	93,168.75	
8/15/2017			16,668.75	16,668.75	
9/30/2017					109,837.50
2/15/2018	80,000	4.125%	16,668.75	96,668.75	
8/15/2018			15,018.75	15,018.75	
9/30/2018					111,687.50
2/15/2019	85,000	4.250%	15,018.75	100,018.75	
8/15/2019			13,212.50	13,212.50	
9/30/2019					113,231.25
2/15/2020	90,000	4.250%	13,212.50	103,212.50	
8/15/2020			11,300.00	11,300.00	
9/30/2020					114,512.50
2/15/2021	90,000	4.250%	11,300.00	101,300.00	
8/15/2021			9,387.50	9,387.50	
9/30/2021					110,687.50
2/15/2022	100,000	4.375%	9,387.50	109,387.50	
8/15/2022			7,200.00	7,200.00	
9/30/2022					116,587.50
2/15/2023	105,000	4.500%	7,200.00	112,200.00	
8/15/2023			4,837.50	4,837.50	
9/30/2023					117,037.50
2/15/2024	105,000	4.500%	4,837.50	109,837.50	
8/15/2024			2,475.00	2,475.00	
9/30/2024					112,312.50
2/15/2025	110,000	4.500%	2,475.00	112,475.00	
9/30/2025					112,475.00
	1,190,000		396,093.75	1,586,093.75	1,586,093.75

Proceeds from the sale of the Certificates will be used (i) to construct drainage control improvements; (ii) to construct, improve and equip a fire training facility; and (iii) to pay the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**  
**City of DeSoto, Texas**  
**Combination Tax & Revenue Certificates of Obligation, Series 2006**  
**(I&S Tax Portion)**

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	25,000	4.000%	8,765.63	33,765.63	
8/15/2012			8,265.63	8,265.63	
9/30/2012					42,031.26
2/15/2013	25,000	4.000%	8,265.63	33,265.63	
8/15/2013			7,765.63	7,765.63	
9/30/2013					41,031.26
2/15/2014	25,000	4.000%	7,765.63	32,765.63	
8/15/2014			7,265.63	7,265.63	
9/30/2014					40,031.26
2/15/2015	25,000	4.000%	7,265.63	32,265.63	
8/15/2015			6,765.63	6,765.63	
9/30/2015					39,031.26
2/15/2016	25,000	4.000%	6,765.63	31,765.63	
8/15/2016			6,265.63	6,265.63	
9/30/2016					38,031.26
2/15/2017	30,000	4.000%	6,265.63	36,265.63	
8/15/2017			5,665.63	5,665.63	
9/30/2017					41,931.26
2/15/2018	30,000	4.000%	5,665.63	35,665.63	
8/15/2018			5,065.63	5,065.63	
9/30/2018					40,731.26
2/15/2019	30,000	4.000%	5,065.63	35,065.63	
8/15/2019			4,465.63	4,465.63	
9/30/2019					39,531.26
2/15/2020	30,000	4.000%	4,465.63	34,465.63	
8/15/2020			3,865.63	3,865.63	
9/30/2020					38,331.26
2/15/2021			3,865.63	3,865.63	
8/15/2021			3,865.63	3,865.63	
9/30/2021					7,731.26
2/15/2022	35,000	4.125%	3,865.63	38,865.63	
8/15/2022			3,143.75	3,143.75	
9/30/2022					42,009.38
2/15/2023	35,000	4.125%	3,143.75	38,143.75	
8/15/2023			2,421.88	2,421.88	
9/30/2023					40,565.63
2/15/2024	35,000	4.125%	2,421.88	37,421.88	
8/15/2024			1,700.00	1,700.00	
9/30/2024					39,121.88
2/15/2025	40,000	4.250%	1,700.00	41,700.00	
8/15/2025			850.00	850.00	
9/30/2025					42,550.00
2/15/2026	40,000	4.250%	850.00	40,850.00	
9/30/2026					40,850.00
	430,000		143,509.49	573,509.49	573,509.49

Proceeds from the sale of the Certificates will be used (i) to construct street improvements; (ii) to construct drainage control improvements and (iii) to pay the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**  
City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2006 (Drainage Portion)**

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	45,000	4.000%	17,425.00	62,425.00	
8/15/2012			16,525.00	16,525.00	
9/30/2012					78,950.00
2/15/2013	45,000	4.000%	16,525.00	61,525.00	
8/15/2013			15,625.00	15,625.00	
9/30/2013					77,150.00
2/15/2014	50,000	4.000%	15,625.00	65,625.00	
8/15/2014			14,625.00	14,625.00	
9/30/2014					80,250.00
2/15/2015	55,000	4.000%	14,625.00	69,625.00	
8/15/2015			13,525.00	13,525.00	
9/30/2015					83,150.00
2/15/2016	55,000	4.000%	13,525.00	68,525.00	
8/15/2016			12,425.00	12,425.00	
9/30/2016					80,950.00
2/15/2017	55,000	4.000%	12,425.00	67,425.00	
8/15/2017			11,325.00	11,325.00	
9/30/2017					78,750.00
2/15/2018	60,000	4.000%	11,325.00	71,325.00	
8/15/2018			10,125.00	10,125.00	
9/30/2018					81,450.00
2/15/2019	60,000	4.000%	10,125.00	70,125.00	
8/15/2019			8,925.00	8,925.00	
9/30/2019					79,050.00
2/15/2020	65,000	4.000%	8,925.00	73,925.00	
8/15/2020			7,625.00	7,625.00	
9/30/2020					81,550.00
2/15/2021			7,625.00	7,625.00	
8/15/2021			7,625.00	7,625.00	
9/30/2021					15,250.00
2/15/2022	65,000	4.125%	7,625.00	72,625.00	
8/15/2022			6,284.38	6,284.38	
9/30/2022					78,909.38
2/15/2023	70,000	4.125%	6,284.38	76,284.38	
8/15/2023			4,840.63	4,840.63	
9/30/2023					81,125.01
2/15/2024	75,000	4.125%	4,840.63	79,840.63	
8/15/2024			3,293.75	3,293.75	
9/30/2024					83,134.38
2/15/2025	75,000	4.250%	3,293.75	78,293.75	
8/15/2025			1,700.00	1,700.00	
9/30/2025					79,993.75
2/15/2026	80,000	4.250%	1,700.00	81,700.00	
9/30/2026					81,700.00
	855,000		286,362.52	1,141,362.52	1,141,362.52

Proceeds from the sale of the Certificates will be used (i) to construct street improvements; (ii) to construct drainage control improvements and (iii) to pay the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**  
City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2007 (I&S Tax)**

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	85,000	4.000%	38,545.00	123,545.00	
8/15/2012			36,845.00	36,845.00	
9/30/2012					160,390.00
2/15/2013	90,000	4.000%	36,845.00	126,845.00	
8/15/2013			35,045.00	35,045.00	
9/30/2013					161,890.00
2/15/2014	90,000	4.000%	35,045.00	125,045.00	
8/15/2014			33,245.00	33,245.00	
9/30/2014					158,290.00
2/15/2015	95,000	4.000%	33,245.00	128,245.00	
8/15/2015			31,345.00	31,345.00	
9/30/2015					159,590.00
2/15/2016	100,000	4.000%	31,345.00	131,345.00	
8/15/2016			29,345.00	29,345.00	
9/30/2016					160,690.00
2/15/2017	105,000	4.000%	29,345.00	134,345.00	
8/15/2017			27,245.00	27,245.00	
9/30/2017					161,590.00
2/15/2018	110,000	4.000%	27,245.00	137,245.00	
8/15/2018			25,045.00	25,045.00	
9/30/2018					162,290.00
2/15/2019	110,000	4.000%	25,045.00	135,045.00	
8/15/2019			22,845.00	22,845.00	
9/30/2019					157,890.00
2/15/2020	115,000	4.100%	22,845.00	137,845.00	
8/15/2020			20,487.50	20,487.50	
9/30/2020					158,332.50
2/15/2021	120,000	4.125%	20,487.50	140,487.50	
8/15/2021			18,012.50	18,012.50	
9/30/2021					158,500.00
2/15/2022	125,000	4.200%	18,012.50	143,012.50	
8/15/2022			15,387.50	15,387.50	
9/30/2022					158,400.00
2/15/2023	130,000	4.250%	15,387.50	145,387.50	
8/15/2023			12,625.00	12,625.00	
9/30/2023					158,012.50
2/15/2024	140,000	4.375%	12,625.00	152,625.00	
8/15/2024			9,562.50	9,562.50	
9/30/2024					162,187.50
2/15/2025	145,000	4.250%	9,562.50	154,562.50	
8/15/2025			6,481.25	6,481.25	
9/30/2025					161,043.75
2/15/2026	150,000	4.250%	6,481.25	156,481.25	
8/15/2026			3,293.75	3,293.75	
9/30/2026					159,775.00
2/15/2027	155,000	4.250%	3,293.75	158,293.75	
9/30/2027					158,293.75
	1,865,000		692,165.00	2,557,165.00	2,557,165.00

Proceeds from the sale of the Certificates will be used (i) to construct and improve streets within the City including related traffic signalization, signage, sidewalks, landscaping and drainage improvements, and acquisition of land and right of way therefor and (ii) to pay the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**  
**City of DeSoto, Texas**  
**Combination Tax & Revenue Certificates of Obligation, Tax-Exempt Series 2007A**  
**(SWRCC-External S. Portion)**  
**Callable on 2/15/2017 @ par**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	27,004.22	4.000%	12,877.00	39,881.22	
8/15/2012			12,336.92	12,336.92	
9/30/2012					52,218.14
2/15/2013	27,848.10	4.000%	12,336.92	40,185.02	
8/15/2013			11,779.96	11,779.96	
9/30/2013					51,964.98
2/15/2014	29,535.86	4.000%	11,779.96	41,315.82	
8/15/2014			11,189.24	11,189.24	
9/30/2014					52,505.06
2/15/2015	30,379.75	4.000%	11,189.24	41,568.99	
8/15/2015			10,581.65	10,581.65	
9/30/2015					52,150.64
2/15/2016	32,067.51	4.000%	10,581.65	42,649.16	
8/15/2016			9,940.30	9,940.30	
9/30/2016					52,589.46
2/15/2017	32,911.39	4.000%	9,940.30	42,851.69	
8/15/2017			9,282.07	9,282.07	
9/30/2017					52,133.76
2/15/2018	34,599.16	4.250%	9,282.07	43,881.23	
8/15/2018			8,546.84	8,546.84	
9/30/2018					52,428.07
2/15/2019	36,286.92	4.100%	8,546.84	44,833.76	
8/15/2019			7,802.95	7,802.95	
9/30/2019					52,636.71
2/15/2020	37,130.80	4.250%	7,802.95	44,933.75	
8/15/2020			7,013.92	7,013.92	
9/30/2020					51,947.67
2/15/2021	38,818.57	4.350%	7,013.92	45,832.49	
8/15/2021			6,169.62	6,169.62	
9/30/2021					52,002.11
2/15/2022	40,506.33	4.400%	6,169.62	46,675.95	
8/15/2022			5,278.48	5,278.48	
9/30/2022					51,954.43
2/15/2023	43,037.97	4.500%	5,278.48	48,316.45	
8/15/2023			4,310.13	4,310.13	
9/30/2023					52,626.58
2/15/2024	44,725.74	4.500%	4,310.13	49,035.87	
8/15/2024			3,303.80	3,303.80	
9/30/2024					52,339.67
2/15/2025	46,413.50	4.500%	3,303.80	49,717.30	
8/15/2025			2,259.49	2,259.49	
9/30/2025					51,976.79
2/15/2026	48,945.15	4.500%	2,259.49	51,204.64	
8/15/2026			1,158.23	1,158.23	
9/30/2026					52,362.87
2/15/2027	51,476.79	4.500%	1,158.23	52,635.02	
9/30/2027					52,635.02
	601,687.76		234,784.20	836,471.96	836,471.96

Proceeds from the sale of the Tax-exempt Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing a municipal parking garage, including equipment related thereto, (ii) constructing and improving streets within the City, including landscaping related thereto, (iii) improving and extending the City's waterworks and sewer system, (iv) acquiring, constructing and installing a public safety radio system, and (v) professional services rendered in connection therewith.

BOND DEBT SERVICE					
City of DeSoto, Texas					
Combination Tax & Revenue Certificates of Obligation, Tax-Exempt Series 2007A					
(Town Center -I&S Tax Portion)					
Callable on 2/15/2017 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	132,995.78	4.000%	63,419.25	196,415.03	
8/15/2012			60,759.33	60,759.33	
9/30/2012					257,174.36
2/15/2013	137,151.90	4.000%	60,759.33	197,911.23	
8/15/2013			58,016.29	58,016.29	
9/30/2013					255,927.52
2/15/2014	145,464.14	4.000%	58,016.29	203,480.43	
8/15/2014			55,107.01	55,107.01	
9/30/2014					258,587.44
2/15/2015	149,620.25	4.000%	55,107.01	204,727.26	
8/15/2015			52,114.60	52,114.60	
9/30/2015					256,841.86
2/15/2016	157,932.49	4.000%	52,114.60	210,047.09	
8/15/2016			48,955.95	48,955.95	
9/30/2016					259,003.04
2/15/2017	162,088.61	4.000%	48,955.95	211,044.56	
8/15/2017			45,714.18	45,714.18	
9/30/2017					256,758.74
2/15/2018	170,400.84	4.250%	45,714.18	216,115.02	
8/15/2018			42,093.16	42,093.16	
9/30/2018					258,208.18
2/15/2019	178,713.08	4.100%	42,093.16	220,806.24	
8/15/2019			38,429.55	38,429.55	
9/30/2019					259,235.79
2/15/2020	182,869.20	4.250%	38,429.55	221,298.75	
8/15/2020			34,543.58	34,543.58	
9/30/2020					255,842.33
2/15/2021	191,181.43	4.350%	34,543.58	225,725.01	
8/15/2021			30,385.38	30,385.38	
9/30/2021					256,110.39
2/15/2022	199,493.67	4.400%	30,385.38	229,879.05	
8/15/2022			25,996.52	25,996.52	
9/30/2022					255,875.57
2/15/2023	211,962.03	4.500%	25,996.52	237,958.55	
8/15/2023			21,227.37	21,227.37	
9/30/2023					259,185.92
2/15/2024	220,274.26	4.500%	21,227.37	241,501.63	
8/15/2024			16,271.20	16,271.20	
9/30/2024					257,772.83
2/15/2025	228,586.50	4.500%	16,271.20	244,857.70	
8/15/2025			11,128.01	11,128.01	
9/30/2025					255,985.71
2/15/2026	241,054.85	4.500%	11,128.01	252,182.86	
8/15/2026			5,704.27	5,704.27	
9/30/2026					257,887.13
2/15/2027	253,523.21	4.500%	5,704.27	259,227.48	
9/30/2027					259,227.48
	2,963,312.24		1,156,312.05	4,119,624.29	4,119,624.29

Proceeds from the sale of the Tax-Exempt Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing a municipal parking garage, including equipment related thereto, (ii) constructing and improving streets within the City, including landscaping related thereto, (iii) improving and extending the City's waterworks and sewer system, (iv) acquiring, constructing and installing a public safety radio system, and (v) professional services rendered in connection therewith.

**BOND DEBT SERVICE**  
City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Taxable Series 2007A (I&S Tax)**

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	105,000	5.500%	80,280.00	185,280.00	
8/15/2012			77,392.50	77,392.50	
9/30/2012					262,672.50
2/15/2013	115,000	5.500%	77,392.50	192,392.50	
8/15/2013			74,230.00	74,230.00	
9/30/2013					266,622.50
2/15/2014	120,000	5.550%	74,230.00	194,230.00	
8/15/2014			70,900.00	70,900.00	
9/30/2014					265,130.00
2/15/2015	125,000	5.600%	70,900.00	195,900.00	
8/15/2015			67,400.00	67,400.00	
9/30/2015					263,300.00
2/15/2016	135,000	5.600%	67,400.00	202,400.00	
8/15/2016			63,620.00	63,620.00	
9/30/2016					266,020.00
2/15/2017	140,000	5.600%	63,620.00	203,620.00	
8/15/2017			59,700.00	59,700.00	
9/30/2017					263,320.00
2/15/2018	150,000	6.000%	59,700.00	209,700.00	
8/15/2018			55,200.00	55,200.00	
9/30/2018					264,900.00
2/15/2019	160,000	6.000%	55,200.00	215,200.00	
8/15/2019			50,400.00	50,400.00	
9/30/2019					265,600.00
2/15/2020	170,000	6.000%	50,400.00	220,400.00	
8/15/2020			45,300.00	45,300.00	
9/30/2020					265,700.00
2/15/2021	180,000	6.000%	45,300.00	225,300.00	
8/15/2021			39,900.00	39,900.00	
9/30/2021					265,200.00
2/15/2022	190,000	6.000%	39,900.00	229,900.00	
8/15/2022			34,200.00	34,200.00	
9/30/2022					264,100.00
2/15/2023	200,000	6.000%	34,200.00	234,200.00	
8/15/2023			28,200.00	28,200.00	
9/30/2023					262,400.00
2/15/2024	215,000	6.000%	28,200.00	243,200.00	
8/15/2024			21,750.00	21,750.00	
9/30/2024					264,950.00
2/15/2025	230,000	6.000%	21,750.00	251,750.00	
8/15/2025			14,850.00	14,850.00	
9/30/2025					266,600.00
2/15/2026	240,000	6.000%	14,850.00	254,850.00	
8/15/2026			7,650.00	7,650.00	
9/30/2026					262,500.00
2/15/2027	255,000	6.000%	7,650.00	262,650.00	
9/30/2027					262,650.00
	2,730,000		1,501,665.00	4,231,665.00	4,231,665.00

Proceeds from the sale of the Taxable Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing a municipal parking garage, including equipment related thereto, (ii) constructing and improving streets within the City, including landscaping related thereto, (iii) improving and extending the City's waterworks and sewer system, (iv) acquiring, constructing and installing a public safety radio system, and (v) professional services rendered in connection therewith.

BOND DEBT SERVICE  
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2008 (I&S Tax)  
Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	30,000	2.800%	13,588.75	43,588.75	
8/15/2012			13,168.75	13,168.75	
9/30/2012					56,757.50
2/15/2013	30,000	3.375%	13,168.75	43,168.75	
8/15/2013			12,662.50	12,662.50	
9/30/2013					55,831.25
2/15/2014	35,000	3.375%	12,662.50	47,662.50	
8/15/2014			12,071.88	12,071.88	
9/30/2014					59,734.38
2/15/2015	35,000	3.375%	12,071.88	47,071.88	
8/15/2015			11,481.25	11,481.25	
9/30/2015					58,553.13
2/15/2016	35,000	3.375%	11,481.25	46,481.25	
8/15/2016			10,890.63	10,890.63	
9/30/2016					57,371.88
2/15/2017	35,000	3.375%	10,890.63	45,890.63	
8/15/2017			10,300.00	10,300.00	
9/30/2017					56,190.63
2/15/2018	40,000	4.000%	10,300.00	50,300.00	
8/15/2018			9,500.00	9,500.00	
9/30/2018					59,800.00
2/15/2019	40,000	4.000%	9,500.00	49,500.00	
8/15/2019			8,700.00	8,700.00	
9/30/2019					58,200.00
2/15/2020	40,000	4.000%	8,700.00	48,700.00	
8/15/2020			7,900.00	7,900.00	
9/30/2020					56,600.00
2/15/2021	45,000	4.000%	7,900.00	52,900.00	
8/15/2021			7,000.00	7,000.00	
9/30/2021					59,900.00
2/15/2022	45,000	4.000%	7,000.00	52,000.00	
8/15/2022			6,100.00	6,100.00	
9/30/2022					58,100.00
2/15/2023	45,000	4.000%	6,100.00	51,100.00	
8/15/2023			5,200.00	5,200.00	
9/30/2023					56,300.00
2/15/2024	50,000	4.000%	5,200.00	55,200.00	
8/15/2024			4,200.00	4,200.00	
9/30/2024					59,400.00
2/15/2025	50,000	4.000%	4,200.00	54,200.00	
8/15/2025			3,200.00	3,200.00	
9/30/2025					57,400.00
2/15/2026	50,000	4.000%	3,200.00	53,200.00	
8/15/2026			2,200.00	2,200.00	
9/30/2026					55,400.00
2/15/2027	55,000	4.000%	2,200.00	57,200.00	
8/15/2027			1,100.00	1,100.00	
9/30/2027					58,300.00
2/15/2028	55,000	4.000%	1,100.00	56,100.00	
9/30/2028					56,100.00
	715,000		264,938.77	979,938.77	979,938.77

Proceeds from the sale of the Certificates will be used for (i) constructing a municipal parking garage, including equipment related thereto, (ii) constructing and improving streets within the City, (iii) improving and extending the City's waterworks and sewer system, and (iv) paying the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2009 (I&S Tax Portion)**

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	45,000	3.000%	99,098.75	144,098.75	
8/15/2012			98,423.75	98,423.75	
9/30/2012					242,522.50
2/15/2013	200,000	3.000%	98,423.75	298,423.75	
8/15/2013			95,423.75	95,423.75	
9/30/2013					393,847.50
2/15/2014	215,000	3.000%	95,423.75	310,423.75	
8/15/2014			92,198.75	92,198.75	
9/30/2014					402,622.50
2/15/2015	230,000	3.000%	92,198.75	322,198.75	
8/15/2015			88,748.75	88,748.75	
9/30/2015					410,947.50
2/15/2016	235,000	3.000%	88,748.75	323,748.75	
8/15/2016			85,223.75	85,223.75	
9/30/2016					408,972.50
2/15/2017	245,000	4.000%	85,223.75	330,223.75	
8/15/2017			80,323.75	80,323.75	
9/30/2017					410,547.50
2/15/2018	255,000	4.000%	80,323.75	335,323.75	
8/15/2018			75,223.75	75,223.75	
9/30/2018					410,547.50
2/15/2019	265,000	4.000%	75,223.75	340,223.75	
8/15/2019			69,923.75	69,923.75	
9/30/2019					410,147.50
2/15/2020	275,000	4.000%	69,923.75	344,923.75	
8/15/2020			64,423.75	64,423.75	
9/30/2020					409,347.50
2/15/2021	285,000	4.000%	64,423.75	349,423.75	
8/15/2021			58,723.75	58,723.75	
9/30/2021					408,147.50
2/15/2022	295,000	4.000%	58,723.75	353,723.75	
8/15/2022			52,823.75	52,823.75	
9/30/2022					406,547.50
2/15/2023	310,000	4.000%	52,823.75	362,823.75	
8/15/2023			46,623.75	46,623.75	
9/30/2023					409,447.50
2/15/2024	320,000	4.000%	46,623.75	366,623.75	
8/15/2024			40,223.75	40,223.75	
9/30/2024					406,847.50
2/15/2025	335,000	4.250%	40,223.75	375,223.75	
8/15/2025			33,105.00	33,105.00	
9/30/2025					408,328.75
2/15/2026	350,000	4.300%	33,105.00	383,105.00	
8/15/2026			25,580.00	25,580.00	
9/30/2026					408,685.00
2/15/2027	365,000	4.400%	25,580.00	390,580.00	
8/15/2027			17,550.00	17,550.00	
9/30/2027					408,130.00
2/15/2028	380,000	4.500%	17,550.00	397,550.00	
8/15/2028			9,000.00	9,000.00	
9/30/2028					406,550.00
2/15/2029	400,000	4.500%	9,000.00	409,000.00	
9/30/2029					409,000.00
	5,005,000		2,166,186.25	7,171,186.25	7,171,186.25

Proceeds from the sale of the Certificates will be used for (i) constructing and improving streets within the City including related traffic signalization, signage, sidewalks, landscaping and drainage improvement, and the acquisition of land and right-of-way therefor, (ii) improving and extending the City's waterworks and sewer system and (iii) professional services rendered in connection therewith.

BOND DEBT SERVICE  
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2009 (W&S Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	150,000	3.000%	72,282.50	222,282.50	
8/15/2012			70,032.50	70,032.50	
9/30/2012					292,315.00
2/15/2013	150,000	3.000%	70,032.50	220,032.50	
8/15/2013			67,782.50	67,782.50	
9/30/2013					287,815.00
2/15/2014	155,000	3.000%	67,782.50	222,782.50	
8/15/2014			65,457.50	65,457.50	
9/30/2014					288,240.00
2/15/2015	160,000	3.000%	65,457.50	225,457.50	
8/15/2015			63,057.50	63,057.50	
9/30/2015					288,515.00
2/15/2016	165,000	3.000%	63,057.50	228,057.50	
8/15/2016			60,582.50	60,582.50	
9/30/2016					288,640.00
2/15/2017	175,000	4.000%	60,582.50	235,582.50	
8/15/2017			57,082.50	57,082.50	
9/30/2017					292,665.00
2/15/2018	180,000	4.000%	57,082.50	237,082.50	
8/15/2018			53,482.50	53,482.50	
9/30/2018					290,565.00
2/15/2019	185,000	4.000%	53,482.50	238,482.50	
8/15/2019			49,782.50	49,782.50	
9/30/2019					288,265.00
2/15/2020	195,000	4.000%	49,782.50	244,782.50	
8/15/2020			45,882.50	45,882.50	
9/30/2020					290,665.00
2/15/2021	200,000	4.000%	45,882.50	245,882.50	
8/15/2021			41,882.50	41,882.50	
9/30/2021					287,765.00
2/15/2022	210,000	4.000%	41,882.50	251,882.50	
8/15/2022			37,682.50	37,682.50	
9/30/2022					289,565.00
2/15/2023	220,000	4.000%	37,682.50	257,682.50	
8/15/2023			33,282.50	33,282.50	
9/30/2023					290,965.00
2/15/2024	230,000	4.000%	33,282.50	263,282.50	
8/15/2024			28,682.50	28,682.50	
9/30/2024					291,965.00
2/15/2025	240,000	4.250%	28,682.50	268,682.50	
8/15/2025			23,582.50	23,582.50	
9/30/2025					292,265.00
2/15/2026	250,000	4.300%	23,582.50	273,582.50	
8/15/2026			18,207.50	18,207.50	
9/30/2026					291,790.00
2/15/2027	260,000	4.400%	18,207.50	278,207.50	
8/15/2027			12,487.50	12,487.50	
9/30/2027					290,695.00
2/15/2028	270,000	4.500%	12,487.50	282,487.50	
8/15/2028			6,412.50	6,412.50	
9/30/2028					288,900.00
2/15/2029	285,000	4.500%	6,412.50	291,412.50	
9/30/2029					291,412.50
	3,680,000		1,543,007.50	5,223,007.50	5,223,007.50

Proceeds from the sale of the Certificates will be used for (i) constructing and improving streets within the City including related traffic signalization, signage, sidewalks, landscaping and drainage improvement, and the acquisition of land and right-of therefor, (ii) improving and extending the City's waterworks and sewer system and (iii) professional services rendered in connection therewith.

**BOND DEBT SERVICE**  
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2010 (W&S Portion)					
Callable on 2/15/2020 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	145,000	2.000%	70,521.88	215,521.88	
8/15/2012			69,071.88	69,071.88	
9/30/2012					284,593.76
2/15/2013	150,000	2.000%	69,071.88	219,071.88	
8/15/2013			67,571.88	67,571.88	
9/30/2013					286,643.76
2/15/2014	150,000	2.000%	67,571.88	217,571.88	
8/15/2014			66,071.88	66,071.88	
9/30/2014					283,643.76
2/15/2015	155,000	3.000%	66,071.88	221,071.88	
8/15/2015			63,746.88	63,746.88	
9/30/2015					284,818.76
2/15/2016	160,000	3.000%	63,746.88	223,746.88	
8/15/2016			61,346.88	61,346.88	
9/30/2016					285,093.76
2/15/2017	165,000	3.000%	61,346.88	226,346.88	
8/15/2017			58,871.88	58,871.88	
9/30/2017					285,218.76
2/15/2018	170,000	3.500%	58,871.88	228,871.88	
8/15/2018			55,896.88	55,896.88	
9/30/2018					284,768.76
2/15/2019	180,000	3.500%	55,896.88	235,896.88	
8/15/2019			52,746.88	52,746.88	
9/30/2019					288,643.76
2/15/2020	180,000	3.500%	52,746.88	232,746.88	
8/15/2020			49,596.88	49,596.88	
9/30/2020					282,343.76
2/15/2021	190,000	4.500%	49,596.88	239,596.88	
8/15/2021			45,321.88	45,321.88	
9/30/2021					284,918.76
2/15/2022	200,000	4.500%	45,321.88	245,321.88	
8/15/2022			40,821.88	40,821.88	
9/30/2022					286,143.76
2/15/2023	210,000	4.500%	40,821.88	250,821.88	
8/15/2023			36,096.88	36,096.88	
9/30/2023					286,918.76
2/15/2024	220,000	4.500%	36,096.88	256,096.88	
8/15/2024			31,146.88	31,146.88	
9/30/2024					287,243.76
2/15/2025	225,000	4.000%	31,146.88	256,146.88	
8/15/2025			26,646.88	26,646.88	
9/30/2025					282,793.76
2/15/2026	240,000	4.000%	26,646.88	266,646.88	
8/15/2026			21,846.88	21,846.88	
9/30/2026					288,493.76
2/15/2027	245,000	4.000%	21,846.88	266,846.88	
8/15/2027			16,946.88	16,946.88	
9/30/2027					283,793.76
2/15/2028	255,000	4.125%	16,946.88	271,946.88	
8/15/2028			11,687.50	11,687.50	
9/30/2028					283,634.38
2/15/2029	270,000	4.250%	11,687.50	281,687.50	
8/15/2029			5,950.00	5,950.00	
9/30/2029					287,637.50
2/15/2030	280,000	4.250%	5,950.00	285,950.00	
9/30/2030					285,950.00
	3,790,000		1,633,297.04	5,423,297.04	5,423,297.04

Proceeds from the sale of the Certificates will be used for (i) improving and extending the City's waterworks and sewer system, and (ii) paying costs of issuing the Certificates.

**BOND DEBT SERVICE**  
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2010 (DEDC Portion)					
Callable on 2/15/2020 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	40,000	2.000%	18,475.00	58,475.00	
8/15/2012			18,075.00	18,075.00	
9/30/2012					76,550.00
2/15/2013	40,000	2.000%	18,075.00	58,075.00	
8/15/2013			17,675.00	17,675.00	
9/30/2013					75,750.00
2/15/2014	40,000	2.000%	17,675.00	57,675.00	
8/15/2014			17,275.00	17,275.00	
9/30/2014					74,950.00
2/15/2015	40,000	3.000%	17,275.00	57,275.00	
8/15/2015			16,675.00	16,675.00	
9/30/2015					73,950.00
2/15/2016	40,000	3.000%	16,675.00	56,675.00	
8/15/2016			16,075.00	16,075.00	
9/30/2016					72,750.00
2/15/2017	45,000	3.000%	16,075.00	61,075.00	
8/15/2017			15,400.00	15,400.00	
9/30/2017					76,475.00
2/15/2018	45,000	3.500%	15,400.00	60,400.00	
8/15/2018			14,612.50	14,612.50	
9/30/2018					75,012.50
2/15/2019	45,000	3.500%	14,612.50	59,612.50	
8/15/2019			13,825.00	13,825.00	
9/30/2019					73,437.50
2/15/2020	50,000	3.500%	13,825.00	63,825.00	
8/15/2020			12,950.00	12,950.00	
9/30/2020					76,775.00
2/15/2021	50,000	4.500%	12,950.00	62,950.00	
8/15/2021			11,825.00	11,825.00	
9/30/2021					74,775.00
2/15/2022	50,000	4.500%	11,825.00	61,825.00	
8/15/2022			10,700.00	10,700.00	
9/30/2022					72,525.00
2/15/2023	55,000	4.500%	10,700.00	65,700.00	
8/15/2023			9,462.50	9,462.50	
9/30/2023					75,162.50
2/15/2024	55,000	4.500%	9,462.50	64,462.50	
8/15/2024			8,225.00	8,225.00	
9/30/2024					72,687.50
2/15/2025	60,000	4.000%	8,225.00	68,225.00	
8/15/2025			7,025.00	7,025.00	
9/30/2025					75,250.00
2/15/2026	60,000	4.000%	7,025.00	67,025.00	
8/15/2026			5,825.00	5,825.00	
9/30/2026					72,850.00
2/15/2027	65,000	4.000%	5,825.00	70,825.00	
8/15/2027			4,525.00	4,525.00	
9/30/2027					75,350.00
2/15/2028	70,000	4.125%	4,525.00	74,525.00	
8/15/2028			3,081.25	3,081.25	
9/30/2028					77,606.25
2/15/2029	70,000	4.250%	3,081.25	73,081.25	
8/15/2029			1,593.75	1,593.75	
9/30/2029					74,675.00
2/15/2030	75,000	4.250%	1,593.75	76,593.75	
9/30/2030					76,593.75
	995,000		428,125.00	1,423,125.00	1,423,125.00

Proceeds from the sale of the Certificates will be used (i) to construct street improvements; (ii) to construct drainage control improvements and (iii) to pay the costs associated with the issuance of the Certificates.

**BOND DEBT SERVICE**  
City of DeSoto, Texas  
**Combination Tax & Revenue Certificates of Obligation, Taxable Series 2011A**  
**(I&S Tax Portion)**

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012			15,191.67	15,191.67	
8/15/2012			11,393.75	11,393.75	
9/30/2012					26,585.42
2/15/2013			11,393.75	11,393.75	
8/15/2013			11,393.75	11,393.75	
9/30/2013					22,787.50
2/15/2014			11,393.75	11,393.75	
8/15/2014			11,393.75	11,393.75	
9/30/2014					22,787.50
2/15/2015			11,393.75	11,393.75	
8/15/2015			11,393.75	11,393.75	
9/30/2015					22,787.50
2/15/2016			11,393.75	11,393.75	
8/15/2016			11,393.75	11,393.75	
9/30/2016					22,787.50
2/15/2017			11,393.75	11,393.75	
8/15/2017			11,393.75	11,393.75	
9/30/2017					22,787.50
2/15/2018	20,000	4.750%	11,393.75	31,393.75	
8/15/2018			10,918.75	10,918.75	
9/30/2018					42,312.50
2/15/2019	25,000	4.750%	10,918.75	35,918.75	
8/15/2019			10,325.00	10,325.00	
9/30/2019					46,243.75
2/15/2020	25,000	4.750%	10,325.00	35,325.00	
8/15/2020			9,731.25	9,731.25	
9/30/2020					45,056.25
2/15/2021	25,000	4.750%	9,731.25	34,731.25	
8/15/2021			9,137.50	9,137.50	
9/30/2021					43,868.75
2/15/2022	25,000	5.250%	9,137.50	34,137.50	
8/15/2022			8,481.25	8,481.25	
9/30/2022					42,618.75
2/15/2023	25,000	5.250%	8,481.25	33,481.25	
8/15/2023			7,825.00	7,825.00	
9/30/2023					41,306.25
2/15/2024	30,000	5.250%	7,825.00	37,825.00	
8/15/2024			7,037.50	7,037.50	
9/30/2024					44,862.50
2/15/2025	30,000	5.250%	7,037.50	37,037.50	
8/15/2025			6,250.00	6,250.00	
9/30/2025					43,287.50
2/15/2026	30,000	5.250%	6,250.00	36,250.00	
8/15/2026			5,462.50	5,462.50	
9/30/2026					41,712.50
2/15/2027	35,000	5.750%	5,462.50	40,462.50	
8/15/2027			4,456.25	4,456.25	
9/30/2027					44,918.75
2/15/2028	35,000	5.750%	4,456.25	39,456.25	
8/15/2028			3,450.00	3,450.00	
9/30/2028					42,906.25
2/15/2029	40,000	5.750%	3,450.00	43,450.00	
8/15/2029			2,300.00	2,300.00	
9/30/2029					45,750.00
2/15/2030	40,000	5.750%	2,300.00	42,300.00	
8/15/2030			1,150.00	1,150.00	
9/30/2030					43,450.00
2/15/2031	40,000	5.750%	1,150.00	41,150.00	
9/30/2031					41,150.00
	<b>425,000</b>		<b>324,966.67</b>	<b>749,966.67</b>	<b>749,966.67</b>

Proceeds from the sale of the Taxable Series 2011A Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing, improving and equipping an air navigation facility and the acquisition of land therefor, and (ii) professional services rendered in connection therewith.

**BOND DEBT SERVICE**  
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Taxable Series 2011A (DEDC Portion)					
Callable on 2/15/2021 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	10,000	4.750%	14,666.67	24,666.67	
8/15/2012			10,762.50	10,762.50	
9/30/2012					35,429.17
2/15/2013	15,000	4.750%	10,762.50	25,762.50	
8/15/2013			10,406.25	10,406.25	
9/30/2013					36,168.75
2/15/2014	15,000	4.750%	10,406.25	25,406.25	
8/15/2014			10,050.00	10,050.00	
9/30/2014					35,456.25
2/15/2015	15,000	4.750%	10,050.00	25,050.00	
8/15/2015			9,693.75	9,693.75	
9/30/2015					34,743.75
2/15/2016	15,000	4.750%	9,693.75	24,693.75	
8/15/2016			9,337.50	9,337.50	
9/30/2016					34,031.25
2/15/2017	15,000	4.750%	9,337.50	24,337.50	
8/15/2017			8,981.25	8,981.25	
9/30/2017					33,318.75
2/15/2018	15,000	4.750%	8,981.25	23,981.25	
8/15/2018			8,625.00	8,625.00	
9/30/2018					32,606.25
2/15/2019	20,000	4.750%	8,625.00	28,625.00	
8/15/2019			8,150.00	8,150.00	
9/30/2019					36,775.00
2/15/2020	20,000	4.750%	8,150.00	28,150.00	
8/15/2020			7,675.00	7,675.00	
9/30/2020					35,825.00
2/15/2021	20,000	4.750%	7,675.00	27,675.00	
8/15/2021			7,200.00	7,200.00	
9/30/2021					34,875.00
2/15/2022	20,000	5.250%	7,200.00	27,200.00	
8/15/2022			6,675.00	6,675.00	
9/30/2022					33,875.00
2/15/2023	20,000	5.250%	6,675.00	26,675.00	
8/15/2023			6,150.00	6,150.00	
9/30/2023					32,825.00
2/15/2024	20,000	5.250%	6,150.00	26,150.00	
8/15/2024			5,625.00	5,625.00	
9/30/2024					31,775.00
2/15/2025	25,000	5.250%	5,625.00	30,625.00	
8/15/2025			4,968.75	4,968.75	
9/30/2025					35,593.75
2/15/2026	25,000	5.250%	4,968.75	29,968.75	
8/15/2026			4,312.50	4,312.50	
9/30/2026					34,281.25
2/15/2027	25,000	5.750%	4,312.50	29,312.50	
8/15/2027			3,593.75	3,593.75	
9/30/2027					32,906.25
2/15/2028	30,000	5.750%	3,593.75	33,593.75	
8/15/2028			2,731.25	2,731.25	
9/30/2028					36,325.00
2/15/2029	30,000	5.750%	2,731.25	32,731.25	
8/15/2029			1,868.75	1,868.75	
9/30/2029					34,600.00
2/15/2030	30,000	5.750%	1,868.75	31,868.75	
8/15/2030			1,006.25	1,006.25	
9/30/2030					32,875.00
2/15/2031	35,000	5.750%	1,006.25	36,006.25	
9/30/2031					36,006.25
	420,000		270,291.67	690,291.67	690,291.67

Proceeds from the sale of the Taxable Series 2011A Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing, improving and equipping an air navigation facility and the acquisition of land therefor, and (ii) professional services rendered in connection therewith.

**BOND DEBT SERVICE**  
**City of DeSoto, Texas**  
**Combination Tax & Revenue Certificates of Obligation, Tax-exempt Series 2011B**  
**(I&S Tax Portion)**

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012			20,433.33	20,433.33	
8/15/2012			15,325.00	15,325.00	
9/30/2012					35,758.33
2/15/2013			15,325.00	15,325.00	
8/15/2013			15,325.00	15,325.00	
9/30/2013					30,650.00
2/15/2014			15,325.00	15,325.00	
8/15/2014			15,325.00	15,325.00	
9/30/2014					30,650.00
2/15/2015			15,325.00	15,325.00	
8/15/2015			15,325.00	15,325.00	
9/30/2015					30,650.00
2/15/2016			15,325.00	15,325.00	
8/15/2016			15,325.00	15,325.00	
9/30/2016					30,650.00
2/15/2017			15,325.00	15,325.00	
8/15/2017			15,325.00	15,325.00	
9/30/2017					30,650.00
2/15/2018	45,000	3.000%	15,325.00	60,325.00	
8/15/2018			14,650.00	14,650.00	
9/30/2018					74,975.00
2/15/2019	45,000	3.000%	14,650.00	59,650.00	
8/15/2019			13,975.00	13,975.00	
9/30/2019					73,625.00
2/15/2020	45,000	3.000%	13,975.00	58,975.00	
8/15/2020			13,300.00	13,300.00	
9/30/2020					72,275.00
2/15/2021	50,000	4.000%	13,300.00	63,300.00	
8/15/2021			12,300.00	12,300.00	
9/30/2021					75,600.00
2/15/2022	50,000	4.000%	12,300.00	62,300.00	
8/15/2022			11,300.00	11,300.00	
9/30/2022					73,600.00
2/15/2023	55,000	4.000%	11,300.00	66,300.00	
8/15/2023			10,200.00	10,200.00	
9/30/2023					76,500.00
2/15/2024	55,000	4.000%	10,200.00	65,200.00	
8/15/2024			9,100.00	9,100.00	
9/30/2024					74,300.00
2/15/2025	60,000	4.000%	9,100.00	69,100.00	
8/15/2025			7,900.00	7,900.00	
9/30/2025					77,000.00
2/15/2026	60,000	4.000%	7,900.00	67,900.00	
8/15/2026			6,700.00	6,700.00	
9/30/2026					74,600.00
2/15/2027	60,000	4.000%	6,700.00	66,700.00	
8/15/2027			5,500.00	5,500.00	
9/30/2027					72,200.00
2/15/2028	65,000	4.000%	5,500.00	70,500.00	
8/15/2028			4,200.00	4,200.00	
9/30/2028					74,700.00
2/15/2029	65,000	4.000%	4,200.00	69,200.00	
8/15/2029			2,900.00	2,900.00	
9/30/2029					72,100.00
2/15/2030	70,000	4.000%	2,900.00	72,900.00	
8/15/2030			1,500.00	1,500.00	
9/30/2030					74,400.00
2/15/2031	75,000	4.000%	1,500.00	76,500.00	
9/30/2031					76,500.00
	800,000		431,383.33	1,231,383.33	1,231,383.33

Proceeds from the sales of the Series 2011B Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing, improving and equipping park and recreation facilities, (ii) constructing street improvements, including drainage, landscaping, curbs gutters sidewalks, signage and traffic signalization incidental thereto and the acquisition of land and rights-of-way therefor, (iii) improving and extending the City's waterworks and sewer system and (iv) professional services rendered in connection therewith.

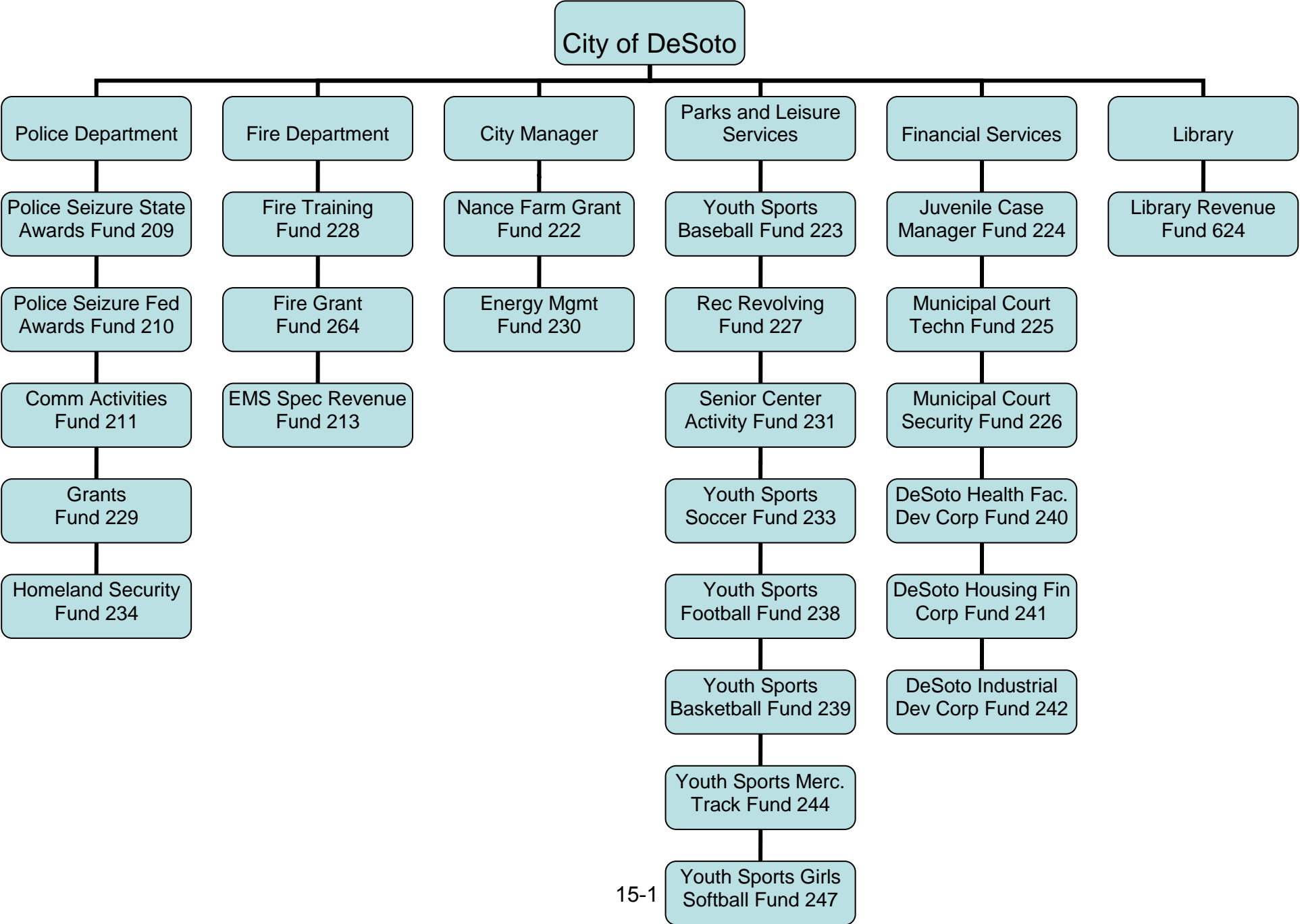
BOND DEBT SERVICE					
City of DeSoto, Texas					
Combination Tax & Revenue Certificates of Obligation, Tax-exempt Series 2011B					
(W&S Portion)					
Callable on 2/15/2021 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2012	95,000	2.000%	70,166.67	165,166.67	
8/15/2012			51,675.00	51,675.00	
9/30/2012					216,841.67
2/15/2013	110,000	2.000%	51,675.00	161,675.00	
8/15/2013			50,575.00	50,575.00	
9/30/2013					212,250.00
2/15/2014	115,000	2.000%	50,575.00	165,575.00	
8/15/2014			49,425.00	49,425.00	
9/30/2014					215,000.00
2/15/2015	115,000	3.000%	49,425.00	164,425.00	
8/15/2015			47,700.00	47,700.00	
9/30/2015					212,125.00
2/15/2016	120,000	3.000%	47,700.00	167,700.00	
8/15/2016			45,900.00	45,900.00	
9/30/2016					213,600.00
2/15/2017	125,000	3.000%	45,900.00	170,900.00	
8/15/2017			44,025.00	44,025.00	
9/30/2017					214,925.00
2/15/2018	130,000	3.000%	44,025.00	174,025.00	
8/15/2018			42,075.00	42,075.00	
9/30/2018					216,100.00
2/15/2019	130,000	3.000%	42,075.00	172,075.00	
8/15/2019			40,125.00	40,125.00	
9/30/2019					212,200.00
2/15/2020	135,000	3.000%	40,125.00	175,125.00	
8/15/2020			38,100.00	38,100.00	
9/30/2020					213,225.00
2/15/2021	140,000	4.000%	38,100.00	178,100.00	
8/15/2021			35,300.00	35,300.00	
9/30/2021					213,400.00
2/15/2022	145,000	4.000%	35,300.00	180,300.00	
8/15/2022			32,400.00	32,400.00	
9/30/2022					212,700.00
2/15/2023	155,000	4.000%	32,400.00	187,400.00	
8/15/2023			29,300.00	29,300.00	
9/30/2023					216,700.00
2/15/2024	160,000	4.000%	29,300.00	189,300.00	
8/15/2024			26,100.00	26,100.00	
9/30/2024					215,400.00
2/15/2025	165,000	4.000%	26,100.00	191,100.00	
8/15/2025			22,800.00	22,800.00	
9/30/2025					213,900.00
2/15/2026	170,000	4.000%	22,800.00	192,800.00	
8/15/2026			19,400.00	19,400.00	
9/30/2026					212,200.00
2/15/2027	180,000	4.000%	19,400.00	199,400.00	
8/15/2027			15,800.00	15,800.00	
9/30/2027					215,200.00
2/15/2028	185,000	4.000%	15,800.00	200,800.00	
8/15/2028			12,100.00	12,100.00	
9/30/2028					212,900.00
2/15/2029	195,000	4.000%	12,100.00	207,100.00	
8/15/2029			8,200.00	8,200.00	
9/30/2029					215,300.00
2/15/2030	200,000	4.000%	8,200.00	208,200.00	
8/15/2030			4,200.00	4,200.00	
9/30/2030					212,400.00
2/15/2031	210,000	4.000%	4,200.00	214,200.00	
9/30/2031					214,200.00
	2,980,000		1,300,566.67	4,280,566.67	4,280,566.67

Proceeds from the sales of the Series 2011B Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing, improving and equipping park and recreation facilities, (ii) constructing street improvements, including drainage, landscaping, curbs gutters sidewalks, signage and traffic signalization incidental thereto and the acquisition of land and rights-of-way therefor, (iii) improving and extending the City's waterworks and sewer system and (iv) professional services rendered in connection therewith.

**DESOTO**



**City of DeSoto**  
**Special Revenue Funds - Overview**



# CITY OF DESOTO

FUND

209

POLICE DEPT.-STATE SEIZED FUND

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$45,969	\$15,552	\$15,552	\$17,962
<u>REVENUES</u>				
INTEREST	\$79	\$200	\$10	\$200
FUNDS AWARDED	\$5,849	\$10,000	\$20,000	\$40,000
MISCELLANEOUS	\$1,072	\$400	\$400	\$400
TOTAL REVENUES	\$7,000	\$10,600	\$20,410	\$40,600
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$52,969</b>	<b>\$26,152</b>	<b>\$35,962</b>	<b>\$58,562</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$35,527	\$30,000	\$18,000	\$40,000
TRANSFERS	\$1,890	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$37,417</b>	<b>\$30,000</b>	<b>\$18,000</b>	<b>\$40,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$15,552</b>	<b>(\$3,848)</b>	<b>\$17,962</b>	<b>\$18,562</b>

# CITY OF DESOTO

## POLICE DEPT.- FED SEIZED FUNDS

210

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$29,950	\$20,182	\$20,182	\$10,232
<b>REVENUES</b>				
INTEREST	\$39	\$200	\$50	\$200
FUNDS AWARDED	\$7,633	\$10,000	\$40,000	\$40,000
TRANSFERS IN	\$1,890	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$9,562</b>	<b>\$10,200</b>	<b>\$40,050</b>	<b>\$40,200</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$39,512</b>	<b>\$30,382</b>	<b>\$60,232</b>	<b>\$50,432</b>
<b>EXPENDITURES</b>				
SUPPLIES	\$19,330	\$20,000	\$50,000	\$40,000
<b>TOTAL EXPENDITURES</b>	<b>\$19,330</b>	<b>\$20,000</b>	<b>\$50,000</b>	<b>\$40,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$20,182</b>	<b>\$10,382</b>	<b>\$10,232</b>	<b>\$10,432</b>

# CITY OF DESOTO

## POLICE COMMUNITY-ORIENTED FUND

211

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$10,627	\$11,335	\$11,335	\$13,335
<u>REVENUES</u>				
DONATIONS	\$3,740	\$5,000	\$24,000	\$10,000
TOTAL REVENUES	\$3,740	\$5,000	\$24,000	\$10,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$14,367</b>	<b>\$16,335</b>	<b>\$35,335</b>	<b>\$23,335</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$3,032	\$5,000	\$22,000	\$10,000
<b>TOTAL EXPENDITURES</b>	<b>\$3,032</b>	<b>\$5,000</b>	<b>\$22,000</b>	<b>\$10,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$11,335</b>	<b>\$11,335</b>	<b>\$13,335</b>	<b>\$13,335</b>

# CITY OF DESOTO

## EMS SPECIAL REVENUE FUND

213

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$11,364	\$11,364	\$11,364	\$11,364
<u>REVENUES</u>				
PARTICIPATION REVENUE	\$0	\$0	\$0	\$11,000
TOTAL REVENUES	\$0	\$0	\$0	\$11,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$11,364</b>	<b>\$11,364</b>	<b>\$11,364</b>	<b>\$22,364</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$0	\$0	\$0	\$4,800
CAPITAL OUTLAY	\$0	\$0	\$0	\$5,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,800</b>
<b>FUND BALANCE - ENDING</b>	<b>\$11,364</b>	<b>\$11,364</b>	<b>\$11,364</b>	<b>\$12,564</b>

# CITY OF DESOTO

## NANCE FARM FUND

222

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$378,498	\$337,088	\$337,088	\$85,482
<u>REVENUES</u>				
GRANTS	\$30,795	\$184,000	\$252,106	\$100,000
INTEREST	\$891	\$500	\$500	\$500
TOTAL REVENUES	\$31,686	\$184,500	\$252,606	\$100,500
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$410,184</b>	<b>\$521,588</b>	<b>\$589,695</b>	<b>\$185,982</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$73,096	\$365,000	\$504,213	\$185,982
<b>TOTAL EXPENDITURES</b>	<b>\$73,096</b>	<b>\$365,000</b>	<b>\$504,213</b>	<b>\$185,982</b>
<b>FUND BALANCE - ENDING</b>	<b>\$337,088</b>	<b>\$156,588</b>	<b>\$85,482</b>	<b>\$0</b>

# CITY OF DESOTO

FUND

**223**

## YOUTH SPORTS ASSOC-BASEBALL

### DETAILS

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>3911 FUND BALANCE-BEGINNING</b>	<b>\$16,934</b>	<b>\$13,306</b>	<b>\$13,306</b>	<b>\$10,401</b>
<u>SOURCES</u>				
<b>4193 BASEBALL REVENUE</b>	<b>\$27,455</b>	<b>\$31,000</b>	<b>\$31,000</b>	<b>\$31,000</b>
<b>TOTAL REVENUES</b>	<b>\$27,455</b>	<b>\$31,000</b>	<b>\$31,000</b>	<b>\$31,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$44,389</b>	<b>\$44,306</b>	<b>\$44,306</b>	<b>\$41,401</b>
<u>EXPENDITURES</u>				
<b>7001 OFFICIALS</b>	<b>\$5,852</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,000</b>
<b>7002 MONITORS</b>	<b>\$1,613</b>	<b>\$1,100</b>	<b>\$1,900</b>	<b>\$1,900</b>
<b>7003 INSURANCE</b>	<b>\$1,538</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$1,600</b>
<b>7004 AWARDS</b>	<b>\$3,836</b>	<b>\$8,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>7006 ADMINISTRATIVE FEES</b>	<b>\$18,245</b>	<b>\$11,405</b>	<b>\$11,405</b>	<b>\$11,405</b>
<b>TOTAL EXPENDITURES</b>	<b>\$31,084</b>	<b>\$36,105</b>	<b>\$33,905</b>	<b>\$33,905</b>
<b>FUND BALANCE-ENDING</b>	<b>\$13,306</b>	<b>\$8,201</b>	<b>\$10,401</b>	<b>\$7,496</b>

# CITY OF DESOTO

## JUVENILE CASE MANAGER FUND

224

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$41,238	\$51,805	\$51,805	\$55,696
<u>REVENUES</u>				
FEES	\$32,783	\$26,000	\$26,000	\$26,000
INTEREST	\$117	\$300	\$300	\$300
TOTAL REVENUES	\$32,900	\$26,300	\$26,300	\$26,300
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$74,138</b>	<b>\$78,105</b>	<b>\$78,105</b>	<b>\$81,996</b>
<u>EXPENDITURES</u>				
PERSONNEL	\$21,995	\$19,809	\$19,809	\$19,806
SUPPLIES	\$175	\$600	\$600	\$600
SERVICES & PROFESSIONAL FEES	\$163	\$3,000	\$2,000	\$3,000
<b>TOTAL EXPENDITURES</b>	<b>\$22,333</b>	<b>\$23,409</b>	<b>\$22,409</b>	<b>\$23,406</b>
<b>FUND BALANCE - ENDING</b>	<b>\$51,805</b>	<b>\$54,696</b>	<b>\$55,696</b>	<b>\$58,590</b>

**CITY OF DESOTO**  
**FUND**  
**MUNICIPAL COURT TECHNOLOGY**  
**225**

**SUMMARY**

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$70,561	\$77,799	\$77,799	\$38,365
<u>REVENUES</u>				
FEES	\$26,690	\$25,000	\$25,000	\$25,000
INTEREST	\$184	\$2,000	\$2,000	\$2,000
TOTAL REVENUES	\$26,874	\$27,000	\$27,000	\$27,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$97,435</b>	<b>\$104,799</b>	<b>\$104,799</b>	<b>\$65,365</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$0	\$17,000	\$17,000	\$24,000
SERVICES & PROFESSIONAL FEES	\$10,000	\$1,000	\$1,000	\$3,000
CAPITAL OUTLAY	\$9,636	\$8,000	\$8,000	\$8,000
TRANSFERS	\$0	\$40,434	\$40,434	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$19,636</b>	<b>\$66,434</b>	<b>\$66,434</b>	<b>\$35,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$77,799</b>	<b>\$38,365</b>	<b>\$38,365</b>	<b>\$30,365</b>

# CITY OF DESOTO

## FUND

### MUNICIPAL COURT SECURITY FUND

226

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$182,614	\$196,463	\$196,463	\$209,443
<u>REVENUES</u>				
FEES	\$20,045	\$20,000	\$20,000	\$20,000
INTEREST	\$461	\$2,000	\$2,000	\$2,000
TOTAL REVENUES	\$20,506	\$22,000	\$22,000	\$22,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$203,120</b>	<b>\$218,463</b>	<b>\$218,463</b>	<b>\$231,443</b>
<u>EXPENDITURES</u>				
PERSONNEL	\$3,876	\$5,020	\$5,020	\$5,020
SUPPLIES	\$60	\$2,000	\$2,000	\$2,000
SERVICES & PROFESSIONAL FEES	\$996	\$2,000	\$2,000	\$2,000
CAPITAL OUTLAY	\$1,725	\$0	\$0	\$100,000
<b>TOTAL EXPENDITURES</b>	<b>\$6,656</b>	<b>\$9,020</b>	<b>\$9,020</b>	<b>\$109,020</b>
<b>FUND BALANCE - ENDING</b>	<b>\$196,463</b>	<b>\$209,443</b>	<b>\$209,443</b>	<b>\$122,423</b>

# CITY OF DESOTO

## RECREATION REVOLVING FUND

227

### SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$399,291	\$263,613	\$263,613	\$235,109
<u>REVENUES</u>				
RECREATION FEES	\$292,009	\$263,665	\$291,725	\$297,720
MISCELLANEOUS	\$17,781	\$0	\$20,000	\$20,000
INTEREST	\$732	\$3,000	\$3,000	\$3,000
<b>TOTAL REVENUES</b>	<b>\$310,522</b>	<b>\$266,665</b>	<b>\$314,725</b>	<b>\$320,720</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$709,813</b>	<b>\$530,278</b>	<b>\$578,338</b>	<b>\$555,829</b>
<u>EXPENDITURES</u>				
PERSONNEL	\$18,944	\$42,419	\$42,419	\$17,930
SUPPLIES	\$227	\$1,000	\$3,000	\$3,000
SERVICES & PROFESSIONAL FEES	\$409,168	\$204,650	\$297,810	\$355,950
CAPITAL OUTLAY	\$17,860	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$35,000
<b>TOTAL EXPENDITURES</b>	<b>\$446,200</b>	<b>\$248,069</b>	<b>\$343,229</b>	<b>\$411,880</b>
<b>FUND BALANCE - ENDING</b>	<b>\$263,613</b>	<b>\$282,209</b>	<b>\$235,109</b>	<b>\$143,949</b>

# CITY OF DESOTO

## FUND

### FIRE TRAINING FUND

228

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$39,516	\$111,296	\$111,296	\$169,208
<u>REVENUES</u>				
FEES	\$43,774	\$44,250	\$45,800	\$35,400
INTEREST	\$385	\$600	\$600	\$600
TUITION	\$248,680	\$297,000	\$258,000	\$239,000
MISCELLANEOUS	\$25,000	\$25,000	\$25,400	\$25,000
<b>TOTAL REVENUES</b>	<b>\$317,839</b>	<b>\$366,850</b>	<b>\$329,800</b>	<b>\$300,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$357,355</b>	<b>\$478,146</b>	<b>\$441,096</b>	<b>\$469,208</b>
<u>EXPENDITURES</u>				
PERSONNEL	\$157,757	\$149,282	\$152,657	\$165,627
SUPPLIES	\$37,841	\$47,175	\$43,800	\$48,200
SERVICES & PROFESSIONAL FEES	\$50,083	\$51,800	\$27,650	\$52,400
TRANSFERS	\$377	\$47,781	\$47,781	\$47,081
<b>TOTAL EXPENDITURES</b>	<b>\$246,059</b>	<b>\$296,038</b>	<b>\$271,888</b>	<b>\$313,308</b>
<b>FUND BALANCE - ENDING</b>	<b>\$111,296</b>	<b>\$182,108</b>	<b>\$169,208</b>	<b>\$155,900</b>

# CITY OF DESOTO

## FUND

### POLICE GRANT FUND

229

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$36,411	\$36,430	\$36,430	\$33,136
<b>REVENUES</b>				
GRANTS	\$58,691	\$323,103	\$10,432	\$10,043
INTEREST	\$19	\$3,000	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$58,710</b>	<b>\$326,103</b>	<b>\$10,432</b>	<b>\$10,043</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$95,121</b>	<b>\$362,533</b>	<b>\$46,862</b>	<b>\$43,179</b>
<b>EXPENDITURES</b>				
PERSONNEL	\$0	\$250,686	\$0	\$0
SUPPLIES	\$15,816	\$5,269	\$6,041	\$3,411
SERVICES & PROFESSIONAL FEES	\$505	\$0	\$0	\$0
CAPITAL OUTLAY	\$42,371	\$72,417	\$7,685	\$7,021
<b>TOTAL EXPENDITURES</b>	<b>\$58,691</b>	<b>\$328,372</b>	<b>\$13,726</b>	<b>\$10,432</b>
<b>FUND BALANCE - ENDING</b>	<b>\$36,430</b>	<b>\$34,161</b>	<b>\$33,136</b>	<b>\$32,747</b>

# CITY OF DESOTO

## FUND

### ENERGY MANAGEMENT FUND

230

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	(\$296,834)	(\$375,718)	(\$375,718)	(\$353,121)
<u>REVENUES</u>				
GRANTS	\$187,700	\$0	\$0	\$0
INTEREST	\$0	\$12,000	\$0	\$0
TRANSFERS IN	\$1,879,864	\$1,915,864	\$1,915,864	\$2,109,904
TOTAL REVENUES	\$2,067,564	\$1,927,864	\$1,915,864	\$2,109,904
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$1,770,730</b>	<b>\$1,552,146</b>	<b>\$1,540,146</b>	<b>\$1,756,783</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$1,908,956	\$1,663,299	\$1,659,299	\$1,744,800
DEBT SERVICE	\$237,492	\$233,968	\$233,968	\$240,000
<b>TOTAL EXPENDITURES</b>	<b>\$2,146,449</b>	<b>\$1,897,267</b>	<b>\$1,893,267</b>	<b>\$1,984,800</b>
<b>FUND BALANCE - ENDING</b>	<b>(\$375,718)</b>	<b>(\$345,121)</b>	<b>(\$353,121)</b>	<b>(\$228,017)</b>

# CITY OF DESOTO

## FUND

PALS-SENIOR CENTER

231

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$27,972	\$35,069	\$35,069	\$38,597
<b><u>REVENUES</u></b>				
RECREATIONAL REVENUES	\$14,660	\$13,445	\$14,920	\$13,495
INTEREST	\$81	\$200	\$200	\$200
TOTAL REVENUES	\$14,741	\$13,645	\$15,120	\$13,695
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$42,713</b>	<b>\$48,714</b>	<b>\$50,189</b>	<b>\$52,292</b>
<b><u>EXPENDITURES</u></b>				
SERVICES & PROFESSIONAL FEES	\$7,645	\$11,092	\$11,592	\$10,792
<b>TOTAL EXPENDITURES</b>	<b>\$7,645</b>	<b>\$11,092</b>	<b>\$11,592</b>	<b>\$10,792</b>
<b>FUND BALANCE - ENDING</b>	<b>\$35,069</b>	<b>\$37,622</b>	<b>\$38,597</b>	<b>\$41,500</b>

# CITY OF DESOTO

## FUND

**233**

## **YOUTH SPORTS ASSOC-SOCCER**

### **DETAILS**

LINE ITEMS		Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
3911	FUND BALANCE-BEGINNING	\$16,866	\$19,855	\$19,855	\$38,180
<b><u>SOURCES</u></b>					
4191	CONCESSION REVENUE	\$0	\$300	\$300	\$300
4193	SOCCER REVENUE	\$60,425	\$45,125	\$60,000	\$60,000
<b>TOTAL REVENUES</b>		<b>\$60,425</b>	<b>\$45,425</b>	<b>\$60,300</b>	<b>\$60,300</b>
<b>TOTAL AVAILABLE RESOURCES</b>		<b>\$77,291</b>	<b>\$65,280</b>	<b>\$80,155</b>	<b>\$98,480</b>
<b><u>EXPENDITURES</u></b>					
7001	FALL SOCCER OFFICIALS	\$12,426	\$11,170	\$11,170	\$11,700
7002	FALL SOCCER MONITORS	\$10,037	\$3,105	\$3,105	\$3,105
7003	INSURANCE	\$0	\$2,750	\$2,750	\$2,750
7004	FALL SOCCER AWARDS	\$3,989	\$2,500	\$2,500	\$2,500
7006	SOCCER SPRING ADMIN FEES	\$30,984	\$22,450	\$22,450	\$22,450
<b>TOTAL EXPENDITURES</b>		<b>\$57,436</b>	<b>\$41,975</b>	<b>\$41,975</b>	<b>\$42,505</b>
<b>FUND BALANCE-ENDING</b>		<b>\$19,855</b>	<b>\$23,305</b>	<b>\$38,180</b>	<b>\$55,975</b>

# CITY OF DESOTO

## FUND

### POLICE-HOMELAND SECURE GRANT

234

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	(\$20,777)	\$0	\$0	\$35,764
<u>REVENUES</u>				
GRANTS	\$99,113	\$0	\$45,057	\$114,700
TOTAL REVENUES	\$99,113	\$0	\$45,057	\$114,700
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$78,336</b>	<b>\$0</b>	<b>\$45,057</b>	<b>\$150,464</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$78,336	\$0	\$9,293	\$75,000
<b>TOTAL EXPENDITURES</b>	<b>\$78,336</b>	<b>\$0</b>	<b>\$9,293</b>	<b>\$75,000</b>
<b>FUND BALANCE - ENDING</b>	\$0	\$0	\$35,764	\$75,464

# CITY OF DESOTO

## FUND

238

## YOUTH SPORTS ASSOC-FOOTBALL

### DETAILS

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
3911 FUND BALANCE-BEGINNING	\$22,330	\$30,408	\$30,408	\$43,093
<b>SOURCES</b>				
4191 CONSESSION REVENUE	\$2,311	\$2,000	\$1,500	\$1,500
4193 FOOTBALL REVENUE	\$63,125	\$51,000	\$63,125	\$63,125
<b>TOTAL REVENUES</b>	<b>\$65,436</b>	<b>\$53,000</b>	<b>\$64,625</b>	<b>\$64,625</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$87,766</b>	<b>\$83,408</b>	<b>\$95,033</b>	<b>\$107,718</b>
<b>EXPENDITURES</b>				
1107 SALARIES-PART TIME	\$1,978	\$0	\$0	\$0
1201 FICA EXP.-EMPLOYER	\$298	\$0	\$0	\$0
<b>PERSONNEL</b>	<b>\$2,276</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
7001 FOOTBALL OFFICIALS	\$28,455	\$20,000	\$20,000	\$20,000
7002 FOOTBALL MONITORS	\$3,145	\$4,200	\$4,200	\$4,200
7003 FOOTBALL INSURANCE	\$3,264	\$4,500	\$4,500	\$4,500
7004 FOOTBALL AWARDS	\$10,274	\$10,700	\$10,700	\$10,700
7006 FOOTBALL ADMINISTRATIVE FEES	\$9,944	\$12,540	\$12,540	\$12,540
7009 FOOTBALL MAINTENANCE	\$0	\$0	\$0	\$0
<b>SERVICES &amp; PROFESSIONAL FEES</b>	<b>\$55,082</b>	<b>\$51,940</b>	<b>\$51,940</b>	<b>\$51,940</b>
<b>TOTAL EXPENDITURES</b>	<b>\$57,358</b>	<b>\$51,940</b>	<b>\$51,940</b>	<b>\$51,940</b>
<b>ENDING FUND BALANCE</b>	<b>\$30,408</b>	<b>\$31,468</b>	<b>\$43,093</b>	<b>\$55,778</b>

# CITY OF DESOTO

FUND

**239**

## YOUTH SPORTS ASSOC-BASKETBALL

### DETAILS

LINE ITEMS		Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
3911	FUND BALANCE-BEGINNING	\$4,609	\$1,617	\$1,617	\$4,127
<u>SOURCES</u>					
4193	BASKETBALL REVENUE	\$38,205	\$37,100	\$32,830	\$32,830
TOTAL REVENUES		\$38,205	\$37,100	\$32,830	\$32,830
TOTAL AVAILABLE RESOURCES		\$42,814	\$38,717	\$34,447	\$36,957
<u>EXPENDITURES</u>					
7001	BASKETBALL OFFICIALS	\$15,208	\$15,210	\$18,200	\$18,200
7002	BASKETBALL MONITORS	\$9,361	\$9,400	\$3,620	\$3,620
7003	BASKETBALL INSURANCE	\$3,301	\$3,300	\$3,300	\$3,300
7004	BASKETBALL AWARDS	\$3,109	\$3,100	\$3,100	\$3,108
7006	BASKETBALL ADMINISTRATIVE FEES	\$10,218	\$5,600	\$2,100	\$2,100
7007	BASKETBALL COACH CERT FEES	\$0	\$300	\$0	\$0
TOTAL EXPENDITURES		\$41,197	\$36,910	\$30,320	\$30,328
ENDING FUND BALANCE		\$1,617	\$1,807	\$4,127	\$6,629

# CITY OF DESOTO

## FUND

### HEALTH FACILITIES DEVEL CORP

240

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$18,212	\$18,276	\$18,276	\$18,246
<u>REVENUES</u>				
INTEREST	\$65	\$150	\$70	\$45
TOTAL REVENUES	\$65	\$150	\$70	\$45
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$18,276</b>	<b>\$18,426</b>	<b>\$18,346</b>	<b>\$18,291</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$0	\$100	\$100	\$100
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>
<b>FUND BALANCE - ENDING</b>	<b>\$18,276</b>	<b>\$18,326</b>	<b>\$18,246</b>	<b>\$18,191</b>

# CITY OF DESOTO

## FUND

241

### HOUSING FINANCE CORP

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$2,661	\$3,421	\$3,421	\$3,451
<u>REVENUES</u>				
INTEREST	\$38	\$150	\$30	\$30
TOTAL REVENUES	\$38	\$150	\$30	\$30
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$2,698</b>	<b>\$3,571</b>	<b>\$3,451</b>	<b>\$3,481</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	(\$722)	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>(\$722)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$3,421</b>	<b>\$3,571</b>	<b>\$3,451</b>	<b>\$3,481</b>

# CITY OF DESOTO

## FUND

INDUSTRIAL DEVEL. AUTHORITY

242

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$28,801	\$28,899	\$28,899	\$28,699
<u>REVENUES</u>				
INTEREST	\$98	\$250	\$50	\$50
TOTAL REVENUES	\$98	\$250	\$50	\$50
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$28,899</b>	<b>\$29,149</b>	<b>\$28,949</b>	<b>\$28,749</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$0	\$250	\$250	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>
<b>FUND BALANCE - ENDING</b>	<b>\$28,899</b>	<b>\$28,899</b>	<b>\$28,699</b>	<b>\$28,499</b>

# CITY OF DESOTO

FUND

**247**

## YOUTH SPORTS-GIRLS SOFTBALL

### DETAILS

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
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3911	FUND BALANCE-BEGINNING	(\$326)	(\$324)	(\$324)	\$341
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### SOURCES

4191	CONCESSIONS	\$0	\$100	\$100	\$100
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4193	REVENUE SOFTBALL	\$1,740	\$3,195	\$3,195	\$3,195
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	<b>TOTAL REVENUES</b>	<b>\$1,740</b>	<b>\$3,295</b>	<b>\$3,295</b>	<b>\$3,295</b>
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	<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$1,414</b>	<b>\$2,971</b>	<b>\$2,971</b>	<b>\$3,636</b>
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### EXPENDITURES

7001	SOFTBALL OFFICIALS	\$600	\$1,050	\$1,050	\$1,050
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7002	GIRLS SOFTBALL MONITORS	\$0	\$120	\$120	\$120
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7003	GIRLS SOFTBALL INSURANCE	\$475	\$860	\$860	\$860
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7004	GIRLS SOFTBALL AWARDS	\$113	\$0	\$0	\$170
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7006	SOFTBALL ADMINISTRATIVE FEES	\$550	\$600	\$600	\$600
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	<b>TOTAL EXPENDITURES</b>	<b>\$1,738</b>	<b>\$2,630</b>	<b>\$2,630</b>	<b>\$2,800</b>
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	<b>ENDING FUND BALANCE</b>	<b>(\$324)</b>	<b>\$341</b>	<b>\$341</b>	<b>\$836</b>
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# CITY OF DESOTO

## FUND

### FIRE GRANT FUND

264

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$7,705	(\$0)	(\$0)	(\$0)
<u>REVENUES</u>				
GRANTS	\$132,318	\$0	\$38,824	\$15,425
TOTAL REVENUES	\$132,318	\$0	\$38,824	\$15,425
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$140,023</b>	<b>(\$0)</b>	<b>\$38,824</b>	<b>\$15,425</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$159	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$7,800
CAPITAL OUTLAY	\$139,864	\$0	\$38,824	\$7,625
<b>TOTAL EXPENDITURES</b>	<b>\$140,023</b>	<b>\$0</b>	<b>\$38,824</b>	<b>\$15,425</b>
<b>FUND BALANCE - ENDING</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>

# CITY OF DESOTO

## FUND

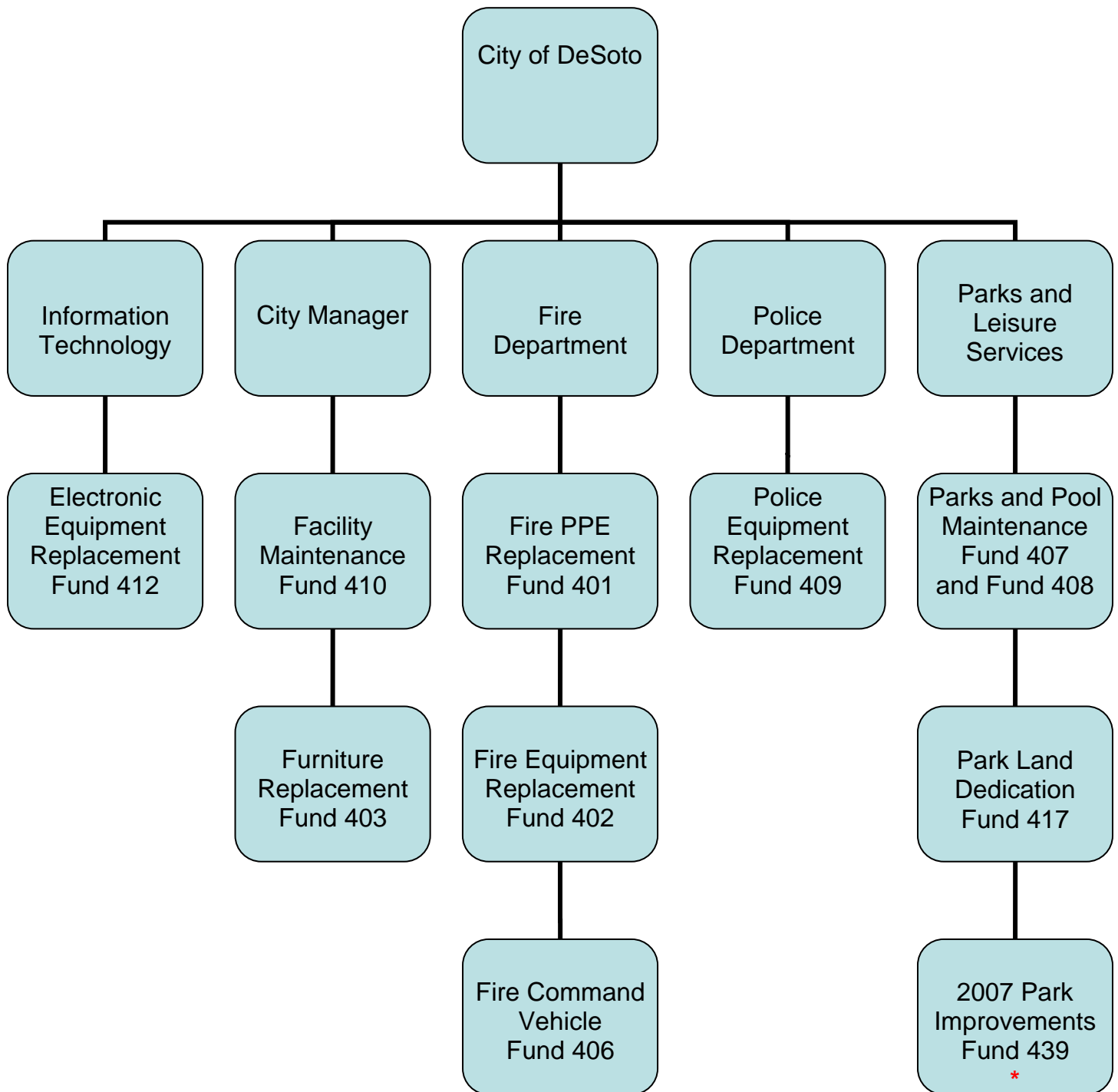
### LIBRARY REVENUE FUND

624

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$45,187	\$6,067	\$6,067	\$7,067
<u>REVENUES</u>				
DONATIONS & CONTRIBUTIONS	\$451	\$2,600	\$2,600	\$400
MISCELLANEOUS	\$2,506	\$3,600	\$3,600	\$11,200
INTEREST INCOME	\$37	\$300	\$300	\$10
READING CLUB	\$5,181	\$1,500	\$1,500	\$1,500
TOTAL REVENUES	\$8,175	\$8,000	\$8,000	\$13,110
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$53,362</b>	<b>\$14,067</b>	<b>\$14,067</b>	<b>\$20,177</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$39,910	\$0	\$0	\$4,010
SERVICES & PROFESSIONAL FEES	\$7,384	\$7,000	\$7,000	\$9,100
<b>TOTAL EXPENDITURES</b>	<b>\$47,294</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$13,110</b>
<b>FUND BALANCE - ENDING</b>	<b>\$6,067</b>	<b>\$7,067</b>	<b>\$7,067</b>	<b>\$7,067</b>

**City of DeSoto  
Maintenance and Capital Project Funds  
Overview  
Part I**



*\* Jointly administered with the Development Services Department*

# CITY OF DESOTO

## FUND

### FIRE PPE REPLACEMENT

401

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	(\$12,305)	(\$34,030)	(\$34,030)	(\$33,780)
<u>REVENUES</u>				
INTEREST	\$229	\$250	\$250	\$250
TRANSFERS IN	\$83,441	\$83,441	\$83,441	\$83,441
TOTAL REVENUES	\$83,670	\$83,691	\$83,691	\$83,691
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$71,365</b>	<b>\$49,661</b>	<b>\$49,661</b>	<b>\$49,911</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$37,050	\$46,121	\$46,121	\$46,121
CAPITAL OUTLAY	\$68,345	\$0	\$0	\$0
DEBT SERVICE	\$0	\$37,320	\$37,320	\$37,320
<b>TOTAL EXPENDITURES</b>	<b>\$105,395</b>	<b>\$83,441</b>	<b>\$83,441</b>	<b>\$83,441</b>
<b>FUND BALANCE - ENDING</b>	<b>(\$34,030)</b>	<b>(\$33,780)</b>	<b>(\$33,780)</b>	<b>(\$33,530)</b>

# CITY OF DESOTO

## FUND

### FIRE EQUIP. REPLACEMENT FUND

402

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$154,893	\$158,577	\$158,577	\$175,181
<u>REVENUES</u>				
GRANTS	\$67,500	\$0	\$0	\$0
INTEREST	\$460	\$1,500	\$1,500	\$1,500
TRANSFERS IN	\$55,104	\$55,104	\$55,104	\$0
TOTAL REVENUES	\$123,064	\$56,604	\$56,604	\$1,500
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$277,957</b>	<b>\$215,181</b>	<b>\$215,181</b>	<b>\$176,681</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$119,380	\$40,000	\$40,000	\$55,000
<b>TOTAL EXPENDITURES</b>	<b>\$119,380</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$55,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$158,577</b>	<b>\$175,181</b>	<b>\$175,181</b>	<b>\$121,681</b>

# CITY OF DESOTO

## FUND

### FURNITURE REPLACEMENT FUND

403

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	(\$25,561)	(\$27,965)	(\$27,965)	(\$27,965)
<u>REVENUES</u>				
TRANSFERS IN	\$20,000	\$20,000	\$20,000	\$30,000
TOTAL REVENUES	\$20,000	\$20,000	\$20,000	\$30,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>(\$5,561)</b>	<b>(\$7,965)</b>	<b>(\$7,965)</b>	<b>\$2,035</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$0	\$20,000	\$0	\$20,000
CAPITAL OUTLAY	\$22,404	\$0	\$20,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$22,404</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>FUND BALANCE - ENDING</b>	(\$27,965)	(\$27,965)	(\$27,965)	(\$17,965)

# CITY OF DESOTO

## FUND

### COMMAND VEHICLE FIRE

406

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$52,416	\$55,416	\$55,416	\$55,416
<u>REVENUES</u>				
GRANTS	\$3,392	\$0	\$0	\$1,000
MISCELLANEOUS	\$1,427	\$0	\$0	\$0
TOTAL REVENUES	\$4,819	\$0	\$0	\$1,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$57,235</b>	<b>\$55,416</b>	<b>\$55,416</b>	<b>\$56,416</b>
<u>EXPENDITURES</u>				
PERSONNEL				
SUPPLIES	\$762	\$0	\$0	\$1,000
SERVICES & PROFESSIONAL FEES	\$889	\$0	\$0	\$8,500
OTHER	\$168	\$0	\$0	\$2,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,819</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$55,416</b>	<b>\$55,416</b>	<b>\$55,416</b>	<b>\$44,916</b>

# CITY OF DESOTO

**FUND**  
**PARK MAINTENANCE**  
**407**

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$80,879	\$100,709	\$100,709	\$114,909
<u>REVENUES</u>				
INTEREST	\$248	\$200	\$200	\$200
TRANSFERS IN	\$26,000	\$26,000	\$26,000	\$12,000
TOTAL REVENUES	\$26,248	\$26,200	\$26,200	\$12,200
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$107,127</b>	<b>\$126,909</b>	<b>\$126,909</b>	<b>\$127,109</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$6,418	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$12,000	\$12,000	\$77,500
<b>TOTAL EXPENDITURES</b>	<b>\$6,418</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$77,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$100,709</b>	<b>\$114,909</b>	<b>\$114,909</b>	<b>\$49,609</b>

# CITY OF DESOTO

## FUND

### POOL MAINTENANCE FUND

408

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$22,006	\$45,416	\$45,416	\$48,541
<u>REVENUES</u>				
INTEREST	\$160	\$125	\$125	\$125
TRANSFERS IN	\$24,000	\$24,000	\$24,000	\$21,000
TOTAL REVENUES	\$24,160	\$24,125	\$24,125	\$21,125
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$46,166</b>	<b>\$69,541</b>	<b>\$69,541</b>	<b>\$69,666</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$750	\$20,000	\$21,000	\$21,000
<b>TOTAL EXPENDITURES</b>	<b>\$750</b>	<b>\$20,000</b>	<b>\$21,000</b>	<b>\$21,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$45,416</b>	<b>\$49,541</b>	<b>\$48,541</b>	<b>\$48,666</b>

# CITY OF DESOTO

## FUND

### POLICE EQUIPMENT REPLACE FUND

409

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$25,263	\$45,629	\$45,629	\$45,879
<u>REVENUES</u>				
INTEREST	\$162	\$250	\$250	\$250
TRANSFERS IN	\$84,669	\$94,569	\$94,569	\$80,269
TOTAL REVENUES	\$84,831	\$94,819	\$94,819	\$80,519
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$110,094</b>	<b>\$140,448</b>	<b>\$140,448</b>	<b>\$126,398</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$57,667	\$47,569	\$47,069	\$74,569
CAPITAL OUTLAY	\$5,742	\$47,000	\$47,500	\$20,000
TRANSFERS OUT	\$1,057	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$64,465</b>	<b>\$94,569</b>	<b>\$94,569</b>	<b>\$94,569</b>
<b>FUND BALANCE - ENDING</b>	<b>\$45,629</b>	<b>\$45,879</b>	<b>\$45,879</b>	<b>\$31,829</b>

# CITY OF DESOTO

## FUND

### FACILITY MAINTENANCE

410

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$8,201	\$32,120	\$32,120	\$64,036
<u>REVENUES</u>				
INTEREST	\$280	\$250	\$250	\$250
TRANSFERS IN	\$261,666	\$261,666	\$261,666	\$261,666
TOTAL REVENUES	\$261,946	\$261,916	\$261,916	\$261,916
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$270,147</b>	<b>\$294,036</b>	<b>\$294,036</b>	<b>\$325,952</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$238,027	\$261,666	\$230,000	\$244,900
<b>TOTAL EXPENDITURES</b>	<b>\$238,027</b>	<b>\$261,666</b>	<b>\$230,000</b>	<b>\$244,900</b>
<b>FUND BALANCE - ENDING</b>	<b>\$32,120</b>	<b>\$32,370</b>	<b>\$64,036</b>	<b>\$81,052</b>

# CITY OF DESOTO

## FUND

### ELECTRON.EQUIP.REPLACE.FUND

412

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$424,041	\$474,367	\$474,367	\$448,533
<u>REVENUES</u>				
INTEREST	\$1,255	\$1,000	\$1,000	\$1,000
TRANSFERS IN	\$167,342	\$158,501	\$162,934	\$173,397
TOTAL REVENUES	\$168,597	\$159,501	\$163,934	\$174,397
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$592,637</b>	<b>\$633,868</b>	<b>\$638,301</b>	<b>\$622,930</b>
<u>EXPENDITURES</u>				
SUPPLIES	\$7,256	\$164,900	\$152,600	\$150,000
CAPITAL OUTLAY	\$111,014	\$90,000	\$37,168	\$90,800
<b>TOTAL EXPENDITURES</b>	<b>\$118,270</b>	<b>\$254,900</b>	<b>\$189,768</b>	<b>\$240,800</b>
<b>FUND BALANCE - ENDING</b>	<b>\$474,367</b>	<b>\$378,968</b>	<b>\$448,533</b>	<b>\$382,130</b>

# CITY OF DESOTO

## FUND

### PARK LAND DEDICATION

417

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$177,033	\$112,225	\$112,225	\$36,525
<u>REVENUES</u>				
CONTRIBUTIONS	\$0	\$10,000	\$10,000	\$10,000
INTEREST	\$376	\$300	\$300	\$300
TOTAL REVENUES	\$376	\$10,300	\$10,300	\$10,300
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$177,409</b>	<b>\$122,525</b>	<b>\$122,525</b>	<b>\$46,825</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$65,184	\$90,000	\$86,000	\$46,825
<b>TOTAL EXPENDITURES</b>	<b>\$65,184</b>	<b>\$90,000</b>	<b>\$86,000</b>	<b>\$46,825</b>
<b>FUND BALANCE - ENDING</b>	<b>\$112,225</b>	<b>\$32,525</b>	<b>\$36,525</b>	<b>(\$0)</b>

# CITY OF DESOTO

## FUND

### 2007 PARK IMPROVEMENTS

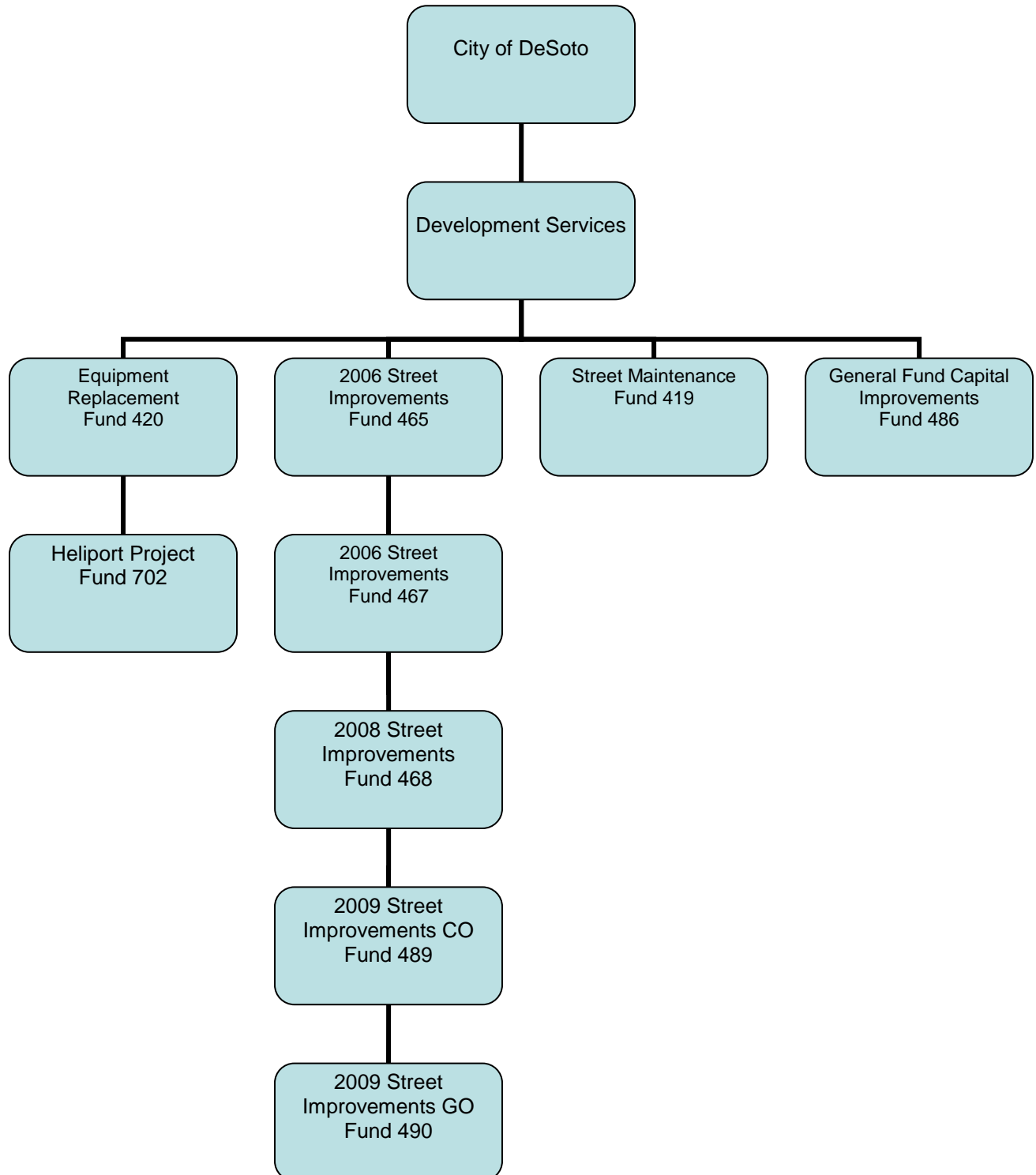
439

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$192,824	\$156,648	\$156,648	\$156,948
<u>REVENUES</u>				
INTEREST	\$499	\$0	\$300	\$50
TOTAL REVENUES	\$499	\$0	\$300	\$50
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$193,323</b>	<b>\$156,648</b>	<b>\$156,948</b>	<b>\$156,998</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$36,675	\$0	\$0	\$15,000
<b>TOTAL EXPENDITURES</b>	<b>\$36,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$156,648</b>	<b>\$156,648</b>	<b>\$156,948</b>	<b>\$141,998</b>

Fund to be left open until litigation with vendor is completed. Anticipated closing of fund in Fall of FY 2012

**City of DeSoto**  
**Maintenance and Capital Project Funds**  
**Overview**  
**Part II**



# CITY OF DESOTO

## FUND

### CAPITAL IMPR.-OTHER PUBL WKS

419

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$252,277	\$296,099	\$296,099	\$142,269
<u>REVENUES</u>				
INTERGOVERNMENTAL	\$103,755	\$30,000	\$30,000	\$30,000
INTEREST	\$952	\$1,000	\$1,000	\$1,000
TRANSFERS IN	\$643,028	\$615,170	\$615,170	\$573,189
TOTAL REVENUES	\$747,735	\$646,170	\$646,170	\$604,189
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$1,000,012</b>	<b>\$942,269</b>	<b>\$942,269</b>	<b>\$746,458</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$703,913	\$800,000	\$800,000	\$603,000
<b>TOTAL EXPENDITURES</b>	<b>\$703,913</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$603,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$296,099</b>	<b>\$142,269</b>	<b>\$142,269</b>	<b>\$143,458</b>

PURPOSE: RESIDENTIAL ASPHALT STREET RECONSTRUCTION PROGRAM

Transfers from General Fund equal to \$250,000 plus 1.3 cents on the tax rate

# CITY OF DESOTO

## FUND

### EQUIPMENT REPLACEMENT FUND

420

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$1,345,126	\$1,219,061	\$1,219,061	\$867,461
<u>REVENUES</u>				
INTEREST	\$3,868	\$1,000	\$1,000	\$1,000
TRANSFERS IN	\$1,089,400	\$955,200	\$872,600	\$694,700
TOTAL REVENUES	\$1,093,268	\$956,200	\$873,600	\$695,700
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$2,438,394</b>	<b>\$2,175,261</b>	<b>\$2,092,661</b>	<b>\$1,563,161</b>
<u>EXPENDITURES</u>				
PERSONNEL				
SUPPLIES	\$4,322	\$0	\$0	\$0
CAPITAL OUTLAY	\$737,771	\$641,200	\$641,200	\$485,200
TRANSFERS OUT	\$361,600	\$300,000	\$300,000	\$250,000
DEBT SERVICE	\$115,640	\$284,000	\$284,000	\$209,500
TOTAL EXPENDITURES	\$1,219,332	\$1,225,200	\$1,225,200	\$944,700
<b>FUND BALANCE - ENDING</b>	<b>\$1,219,061</b>	<b>\$950,061</b>	<b>\$867,461</b>	<b>\$618,461</b>

#### PURPOSE:

ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.

DETAILED SCHEDULE FOR THE NEXT 5 YEARS IS LISTED IN THE BACK OF THE BUDGET BOOK.

**CITY OF DESOTO**  
**FUND**  
**2006 STREET IMPROVEMENTS**  
**465**

**SUMMARY**

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$1,056,372	\$1,031,547	\$1,031,547	\$1,031,547
<u>REVENUES</u>				
INTEREST	\$3,030	\$0	\$0	\$0
TOTAL REVENUES	\$3,030	\$0	\$0	\$0
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$1,059,402</b>	<b>\$1,031,547</b>	<b>\$1,031,547</b>	<b>\$1,031,547</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$2,661	\$0	\$0	\$0
CAPITAL OUTLAY	\$25,194	\$600,000	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$27,855</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,031,547</b>	<b>\$431,547</b>	<b>\$1,031,547</b>	<b>\$1,031,547</b>

**BOND SALES:**

PARKERVILLE RD WIDENING	\$2,200,000
COCKRELL HILL RD WIDENING	\$2,000,000
SIDEWALKS	\$300,000
TRAFFIC SIGNALS	\$100,000
TOTAL	<u>\$4,600,000</u>

# CITY OF DESOTO

## FUND

### 2007 STREET IMPROVEMENTS

467

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$2,199,303	\$1,976,058	\$1,976,058	\$1,680,058
<u>REVENUES</u>				
INTEREST	\$5,554	\$4,000	\$4,000	\$4,000
TOTAL REVENUES	\$5,554	\$4,000	\$4,000	\$4,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$2,204,856</b>	<b>\$1,980,058</b>	<b>\$1,980,058</b>	<b>\$1,684,058</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$228,798	\$750,000	\$300,000	\$400,000
<b>TOTAL EXPENDITURES</b>	<b>\$228,798</b>	<b>\$750,000</b>	<b>\$300,000</b>	<b>\$400,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,976,058</b>	<b>\$1,230,058</b>	<b>\$1,680,058</b>	<b>\$1,284,058</b>

### BOND SALES:

BEE BRANCH BRIDGE	\$1,300,000
COCKRELL HILL RD WIDENING	\$1,300,000
SIDEWALKS	\$300,000
TRAFFIC SIGNALS	\$100,000
TOTAL	<u>\$3,000,000</u>

Note that Bee Branch was delayed due to lack of  
TXDOT funding

# CITY OF DESOTO

## FUND

### 2008 STREET IMPROVEMENTS GO'S

468

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$2,664,698	\$1,361,671	\$1,361,671	\$1,262,671
<u>REVENUES</u>				
INTEREST	\$5,490	\$1,000	\$1,000	\$2,000
TOTAL REVENUES	\$5,490	\$1,000	\$1,000	\$2,000
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$2,670,188</b>	<b>\$1,362,671</b>	<b>\$1,362,671</b>	<b>\$1,264,671</b>
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$7,750	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,300,767	\$100,000	\$100,000	\$370,000
DEBT SERVICE	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,308,517</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$370,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,361,671</b>	<b>\$1,262,671</b>	<b>\$1,262,671</b>	<b>\$894,671</b>

### Purpose:

Cockrell Hill Road	\$2,000,000
Sidewalks	\$300,000
Signals	\$100,000
<b>TOTAL</b>	<b>\$ 2,400,000</b>

# CITY OF DESOTO

## FUND

### GENERAL FUND CAPITAL IMPROV

486

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$88,606	\$20,145	\$20,145	\$20,145
<u>REVENUES</u>				
BOND PROCEEDS	\$0	\$298,421	\$0	\$0
INTEREST	\$10	\$0	\$0	\$0
TRANSFERS IN	\$0	\$45,434	\$45,434	\$0
TOTAL REVENUES	\$10	\$343,855	\$45,434	\$0
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$88,616</b>	<b>\$364,000</b>	<b>\$65,579</b>	<b>\$20,145</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$68,471	\$45,434	\$45,434	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$68,471</b>	<b>\$45,434</b>	<b>\$45,434</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$20,145</b>	<b>\$318,566</b>	<b>\$20,145</b>	<b>\$20,145</b>

# CITY OF DESOTO

## FUND

### 2009 STREET IMPROVEMENTS GO

489

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$1,015,561	\$1,018,159	\$1,018,159	\$1,020,659
<b><u>REVENUES</u></b>				
INTEREST	\$2,597	\$2,500	\$2,500	\$2,500
<b>TOTAL REVENUES</b>	<b>\$2,597</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$1,018,159</b>	<b>\$1,020,659</b>	<b>\$1,020,659</b>	<b>\$1,023,159</b>
<b><u>EXPENDITURES</u></b>				
CAPITAL OUTLAY	\$0	\$990,000	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$990,000</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,018,159</b>	<b>\$30,659</b>	<b>\$1,020,659</b>	<b>\$1,023,159</b>

Note: Remaining amount will be spent in FY 2014 ( Due to TXDOT delaying project for the Bee Branch Bridge).

# CITY OF DESOTO

## FUND

2009 STREET IMPROVEMENTS CO

490

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$5,032,309	\$4,577,109	\$4,577,109	\$4,377,109
<u>REVENUES</u>				
INTEREST	\$13,293	\$0	\$0	\$0
TOTAL REVENUES	\$13,293	\$0	\$0	\$0
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$5,045,602</b>	<b>\$4,577,109</b>	<b>\$4,577,109</b>	<b>\$4,377,109</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$468,493	\$0	\$200,000	\$3,500,000
TRANSFERS OUT	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$468,493</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$3,500,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$4,577,109</b>	<b>\$4,577,109</b>	<b>\$4,377,109</b>	<b>\$877,109</b>

Cockrell Hill (For Beltline to Parkerville Rd)

Drainage improvements to south city limits

# CITY OF DESOTO

## FUND

### HELIPORT PROJECT-2011A BONDS

702

## SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2011	Projected FY 2011	Adopted FY 2012
<b>FUND BALANCE-BEGINNING</b>	\$0	\$0	\$0	\$287,550
<u>REVENUES</u>				
BOND PROCEEDS	\$0	\$845,000	\$845,000	\$0
INTEREST	\$0	\$0	\$50	\$0
<b>TOTAL REVENUES</b>	\$0	\$845,000	\$845,050	\$0
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$0</b>	<b>\$845,000</b>	<b>\$845,050</b>	<b>\$287,550</b>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$0	\$0	\$512,500	\$287,500
DEBT SERVICE	\$0	\$45,000	\$45,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$557,500</b>	<b>\$287,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$287,550</b>	<b>\$50</b>

Land Cost for Heliport is \$512,500

Remaining funds spent on facilities for Heliport

**DESOTO**





City of DeSoto  
Comprehensive Improvement Program  
(CIP)

OVERVIEW

Annually, the City of DeSoto updates the Capital Improvement Program for a five (5) year horizon. The program is based upon citizen input, and the input from our Boards & Commissions, the school district and our Homeowner Associations. Projects that are submitted for consideration are evaluated against several factors including (but not limited to) meeting the Comprehensive Plan and the growth and safety of the City. Projects are presented to the City Council for their consideration and final approval.

CIP Goals
-----------

- Be comprehensive and reflect all capital projects for a five-year horizon.
- Identifies funding sources and is fiscally constrained
- Supports the Comprehensive Plan
- Based on citizen input
- Is realistic, relevant and easy to understand
- Reflects a realistic assessment of the scope and cost of a project

**CITY OF DESOTO  
FISCAL YEAR 2012 - 2016  
CAPITAL IMPROVEMENT PROGRAM**

Project Name	Total Project
	Cost
<b>Fiscal Year 12 Projects: (Unfunded)</b>	
Alley Reconstruction Program	\$ 1,000,000
Chattey Road Reconstruction	\$ 5,500,000
Park Improvements	\$ 750,000
BMX Restroom Improvements	\$ 735,000
<b>Fiscal Year 13 Projects: (Unfunded)</b>	
Alley Reconstruction Program	\$ 1,000,000
Incentive and Land Purchase (Hampton/Pleasant Run)	\$ 3,500,000
Park Improvements	\$ 750,000
Fire Station 2 Relocation	\$ 5,000,000
<b>Fiscal Year 14 Projects: (Unfunded)</b>	
Parkerville Road Widening (Polk to Hampton)	\$ 7,000,000
Alley Reconstruction Program	\$ 1,000,000
Park Improvements	\$ 500,000
<b>Fiscal Year 15 Projects: (Unfunded)</b>	
Alley Reconstruction Program	\$ 1,000,000
Pleasant Run Road (Westmoreland to Cockrell Hill)	\$ 6,000,000
<b>Fiscal Year 16 Projects: (Unfunded)</b>	
Alley Reconstruction Program	\$ 1,000,000
	\$ 34,735,000

**CITY OF DESOTO**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 2012 - 2016**

*Development Incentive Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
<b>Fiscal Year 13</b>	
Hampton/Pleasant Run (Incentive and Land Purchase)	\$ 3,500
<b>Total Development Incentive Projects</b>	<b>\$ 3,500</b>

**Hampton/Pleasant Run Development Incentive**

**Description:**

Incentive and Land Purchase at southwest corner of intersection

Funding Source	
General Obligation Bonds (Unfunded)	\$ 3,500
General Funds	\$ -
DEDC	\$ -
Other	
<b>Total Development Incentive Projects</b>	<b>\$ 3,500</b>

**CITY OF DESOTO**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 2012 - 2016**  
*Street Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
Maintenance of Residential Collectors	\$ 2,709
<b>Fiscal Year 12</b>	
Annual Alley Reconstruction Program*	\$ 1,000
Chattey Road Reconstruction*	\$ 5,500
<b>Fiscal Year 13</b>	
Annual Alley Reconstruction Program	\$ 1,000
<b>Fiscal Year 14</b>	
Parkerville Road Widening (Polk St. to Hampton Rd.)	\$ 7,000
Annual Alley Reconstruction Program	\$ 1,000
<b>Fiscal Year 15</b>	
Annual Alley Reconstruction Program	\$ 1,000
Pleasant Run Road Widening (Westmoreland to Cockrell Hill)	\$ 6,000
<b>Fiscal Year 16</b>	
Annual Alley Reconstruction Program	\$ 1,000
<b>Total Street Projects</b>	<b>\$ 26,209</b>

**Maintenance of Residential Collectors**

**Description:**

Asphalt reconstruction of residential and collector streets (\$573 FY-12, \$534 FY's-13-16)

**Annual Alley Reconstruction Program (Unfunded)**

**Description:**

Annual replacement of deteriorated alleys throughout the city.

**Pleasant Run Road Widening (Westmoreland to Cockrell Hill)**

**Description:**

Widen roadway to a 4-lane divided concrete roadway with underground drainage.

**Chattey Road Reconstruction (Unfunded)**

**Description:**

Reconstruct roadway with a 2-lane concrete road with underground drainage.

**Parkerville Road Widening (Polk to Hampton Road) (Unfunded)****Description:**

Widen roadway to a 4-lane divided concrete roadway with underground drainage.

<b>Funding Source</b>	
General Obligation Bonds (Unfunded)	<b>\$ 23,500</b>
General Funds	<b>\$ 2,709</b>
DEDC	
<b>Total Street Projects</b>	<b>\$ 26,209</b>

**CITY OF DESOTO**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 2012 - 2016**  
*Signal Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
<b>Fiscal Year 12</b>	
Signal @ Cockrell Hill & Silver Creek	\$ 100
<b>Fiscal Year 13</b>	
Signal @ Location to be determined	\$ 100
<b>Total Signal Projects</b>	<b>\$ 200</b>

**Signal @ Cockrell Hill & Silver Creek**

**Description:**

Installation of a signal light at referenced location

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - 2003 Bond Funds	\$ 200
<b>Total Signal Projects</b>	<b>\$ 200</b>

**CITY OF DESOTO**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 2012 - 2016**  
*Facilities Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project
	Budget
<b>Fiscal Year 13</b>	
Fire Station 2 Relocation	\$ 5,000
<b>Total Facilities Projects</b>	<b>\$ 5,000</b>

**Fire Station 2 Relocation (Unfunded)**

**Description:**

Reconstruct the existing facility at another location

Funding Source	
General Obligation Bonds (Unfunded)	\$ 5,000
General Funds	\$ -
DEDC	\$ -
Other	\$ -
<b>Total Facilities Projects</b>	<b>\$ 5,000</b>

**CITY OF DESOTO**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 2012 - 2016**  
*Parks Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project
	Budget
<b>Fiscal Year 12</b>	
BMX Restroom Improvements	\$ 735
Various Park Improvements	\$ 750
<b>Fiscal Year 13</b>	
Various Park Improvements	\$ 750
<b>Fiscal Year 14</b>	
Various Park Improvements	\$ 500
<b>Total Parks Projects</b>	<b>\$ 2,735</b>

**BMX Restroom Improvements (Unfunded)**

**Description:**

Construct a new restroom facility at the BMX Venue

**Various Park Improvements (Unfunded)**

**Description:**

Park improvements recommended by the Parks Master Plan

Funding Source	
General Obligation Bonds (Unfunded)	\$ 2,735
General Funds	\$ -
DEDC	\$ -
<b>Total Parks Projects</b>	<b>\$ 2,735</b>

**CITY OF DESOTO**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 2012 - 2016**  
*Drainage Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project
	Budget
<b>Fiscal Year 12</b>	
Annual Erosion Control Projects	\$ 150
Eagle Drive	\$ 150
Ida Bess	\$ 54
Miscellaneous Drainage Improvements	\$ 25
Ten Mile Creek Dredging	\$ 200
<b>Fiscal Year 13</b>	
Annual Erosion Control Projects	\$ 150
Spinner Road	\$ 565
Miscellaneous Drainage Improvements	\$ 25
<b>Fiscal Year 14</b>	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
<b>Fiscal Year 15</b>	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
<b>Fiscal Year 16</b>	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
<b>Total Drainage Projects</b>	<b>\$ 1,844</b>

**Fund 528 (Drainage Utility Fund)**

**Annual Erosion Control Projects**

**Description:**

Construct concrete bag walls and other erosion control infrastructure within creeks to protect and sustain city infrastructure.

**Eagle Drive**

**Description:**

To extend the area downstream protected by concrete bag walls and clear/re-establish the flowline of the drainage channel

**Ida Bess****Description:**

To repair a gutter line to ensure that the storm drain flow remains in the street

**Ten Mile Creek Dredging/Clearing****Description:**

To dredge and clear Ten-Mile Creek from Thunderbrook to the low water crossing

**Spinner Road****Description:**

To replace and upsize the existing drainage culvert

**Miscellaneous Drainage Improvements****Description:**

To address miscellaneous drainage concerns that occur throughout the fiscal year

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - Drainage Utility Fund	\$ 1,844
Total Drainage Projects	\$ 1,844

## Water Projects - Summary

Revised: 06/11/11

16-11

*Sanitary Sewer Projects - Summary*

**Estimated Expenditure (000's)**

Project Name	FY Cost Estimate	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	Total Budget
Annual Replace/Repair Program	\$ 6,855	\$ 1,430	\$ 2,290	\$ 1,300	\$ 400	\$ 1,435	\$ 6,855
I&I Study (Basin D)	\$ 200	\$ 200					\$ 200
Basin D Repairs	\$ 600		\$ 600				\$ 600
I&I Study (Basin C)	\$ 200			\$ 200			\$ 200
Basin C Repairs	\$ 600				\$ 600		\$ 600
DWU Supply Line to Westmoreland Pump Station (\$2.5	\$ 1,250					\$ 1,250	\$ 1,250
I&I Study (Basin B)	\$ 200					\$ 200	\$ 200
	\$ -					\$ -	\$ -
<b>Total:</b>	<b>\$ 9,905</b>	<b>\$ 1,630</b>	<b>\$ 2,890</b>	<b>\$ 1,500</b>	<b>\$ 1,000</b>	<b>\$ 2,885</b>	<b>\$ 9,905</b>
	<b>\$ 20,965</b>	<b>\$ 4,040</b>	<b>\$ 5,760</b>	<b>\$ 3,495</b>	<b>\$ 3,200</b>	<b>\$ 4,470</b>	<b>\$ 20,965</b>

		FY12	FY13	FY14	FY15	FY16
Projected Fund Balance at beginning of fiscal year		\$8,000	\$4,200	\$2,366	\$2,742	-\$376
Income from W&S fund		\$0	\$3,800	\$3,800	\$0	\$0
Interest		\$240	\$126	\$71	\$82	-\$11
Water Utility Fund Balance Addition		\$0	\$0	\$0	\$0	\$0
Subtotal		\$8,240	\$8,126	\$6,237	\$2,824	-\$387
Projected project expenditure		\$4,040	\$5,760	\$3,495	\$3,200	\$4,470
Fund balance carryover to next FY		\$4,200	\$2,366	\$2,742	-\$376	-\$4,857

Note:

All Sewer Capacity Improvements will be reassessed annually based on growth rate

Polk Street Elevated Tank Replace/Addition also shall be reassessed based on (\$2.0 million held in fund balance to fund Elevated tank)

**CITY OF DeSOTO**  
**ANNUAL REPAIR/REPLACEMENT PROGRAM**

*Water Projects - Summary*

**Estimated Expenditure (000's)**

Revised: 06/10/11

Project Name	Cost ESTIMATE	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	Total
Major Repairs, unplanned	\$ 250	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
Hydrant Painting Program	\$ 60	\$ 30	\$ 30			\$ -	\$ 60
	\$ -						\$ -
Terrace Drive (Amber to Wesley)	\$ 225	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225
Amber Lane (Hampton to Terrace)	\$ 360	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 360
Gregory Drive (Michael to Terrace)	\$ 160	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ 160
Connie Drive (Hampton to Terrace)	\$ 360	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 360
Eddie Court	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Michael Dr. (Amber to Wesley)	\$ 225	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Terrace Drive (Wesley to Brookhollow)	\$ 350	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ 350
Wesley Drive (Hampton to Terrace)	\$ 360	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ 360
Bailey Drive (Rock Creek to Hampton)	\$ 450	\$ -	\$ 450		\$ -	\$ -	\$ 450
Highridge (Hampton to Terrace)	\$ 360	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ 360
Valley Glen (Hampton to Rock Creek)	\$ 450	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Rock Creek (Valley Glenn to Bailey)	\$ 320	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ 320
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meadowbrook/Greenbrook/Apts	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
Hampton Rd (Belt Line to Pleasant Run)	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chattey Rd.	\$ 400	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 400
Belt Line Road North Side (Lyndalyn to Chattey)	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holt	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225	\$ 225
Williams Ave./Williams Cir./Hanna Cir.	\$ 710	\$ -	\$ -	\$ -	\$ -	\$ 710	\$ 710
E. Shockley Water Replace	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
Greenbriar Drive and Circle	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
	<b>\$ 7,965</b>	<b>\$ 1,510</b>	<b>\$ 2,370</b>	<b>\$ 1,550</b>	<b>\$ 950</b>	<b>\$ 1,585</b>	<b>\$ 7,965</b>

Sanitary Sewer Projects - Summary

Revised: 06/10/11

**Estimated Expenditure (000's)**

Project Name	Cost Estimate	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	Total
Terrace Drive (Amber to Wesley)	\$ 225	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225
Amber Lane (Hampton to Terrace)	\$ 360	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 360
Gregory Drive (Michael to Terrace)	\$ 160	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ 160
Connie Drive (Hampton to Terrace)	\$ 360	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 360
Eddie Court	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Michael Dr. (Amber to Wesley)	\$ 225	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Terrace Drive (Wesley to Brookhollow)	\$ 350	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ 350
Wesley Drive (Hampton to Terrace)	\$ 360	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ 360
Bailey Drive (Rock Creek to Hampton)	\$ 450	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Highridge (Hampton to Terrace)	\$ 360	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ 360
Valley Glen (Hampton to Rock Creek)	\$ 450	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Rock Creek (Valley Glenn to Bailey)	\$ 320	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ 320
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hampton Rd (Belt Line to Pleasant Run)	\$ 400	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ 400
Jefferson Ave. Siphon Replacement (Siphon #4)	\$ 750	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750
No. Beltwood Alley San. Sew. Replace	\$ 150	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ 150
Chattey	\$ 400	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 400
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holt	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225	\$ 225
Williams Ave./Williams Cir./Hanna Cir. Water Repla	\$ 710	\$ -	\$ -	\$ -	\$ -	\$ 710	\$ 710
Greenbriar Drive and Circle	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 6,855</b>	<b>\$ 1,430</b>	<b>\$ 2,290</b>	<b>\$ 1,300</b>	<b>\$ 400</b>	<b>\$ 1,435</b>	<b>\$ 6,855</b>
	<b>\$ 14,820</b>	<b>\$ 2,940</b>	<b>\$ 4,660</b>	<b>\$ 2,850</b>	<b>\$ 1,350</b>	<b>\$ 3,020</b>	<b>\$ 14,820</b>

## **BUDGET GLOSSARY – LIST OF ACRONYMS**

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this list of acronyms has been included in the budget document.

**A + B** Refers to the quality of city streets as determined by the Development Services Department. City street rankings range from A to F.

**C. O.** Certificate of Obligation

**CATV** Cable television

**CIP** Capital improvement program

**CS Representative** Customer service representative

**DEDC** DeSoto Economic Development Corporation

**DeSoto ISD** DeSoto Independent School District (DISD)

**DHS** DeSoto High School

**DWI** Driving while intoxicated

**DWU** Dallas Water Utilities

**E-Govt** Internet business applications

**EMS** Emergency Medical Services

**F. H.** Fire hydrants

**FMLA** Family Medical Leave Act

**FT** Full time

**FY** Fiscal year

**GIS** Geographic Information System

**G. O.** General obligation

**G. V.** Gate valves

**GCAA** Governor's Community Achievement Award

**HOA** Homeowners' associations

**HR** Human Resources Department

**HVAC** Heating and Air conditioning systems

**I&I** Infiltration and inflow

**I&S** Interest and sinking fund

**I35E** Interstate Highway 35 east

**KDB** Keep DeSoto Beautiful

**L. F.** Linear feet

**M&O** Maintenance and Operations

**MGD** Million gallons per day

**Ord.** City Ordinance

**OT** Overtime

**P/Z** Planning and Zoning Department

**PALS** Parks and Leisure Services Department

**PD** Planned Development

**Prop. Tx** Property tax

**R&R** Repair and replacement

**Sr.** Senior

**SW** Southwest

**SWRCC** Southwest Regional Communications Center

**TDD** Telecommunications device for the deaf

**UNT** University of North Texas

## **BUDGET GLOSSARY**

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this glossary has been included in the budget document.

Activity - A service performed by a department or division.

Accrual Basis of Accounting – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred. For example, water revenues which, are billed in September, are recorded as revenues in September, even though payment in cash actually received in October. Similarly, services or supplies which have been received in September, but actually paid for by the City (expenses) in September. Accrual accounting is used for the City's enterprise funds.

Adopted Budget – The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance, which sets the legal spending limits for the fiscal year.

Ad Valorem Tax – A tax levied on the assessed valuation of land and improvements.

Appropriation Ordinance – The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real and personal property by the Dallas Appraisal District as a basis for levying taxes.

Assets – Resources owned or held by the City which have monetary value.

Balanced Budget – A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Basis of Accounting – A term used referring as to when revenues, expenditures, expenses, and transfers and related assets and liabilities – are recognized in the accounts and reported in the City's financial statements.

Bond – A promise to repay borrowed money on a particular date, including the payment of a specified dollar amount of interest at predetermined intervals, often twenty years in the future.

Budget - A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. It is the primary means by which most of the expenditure and service delivery activities of a government are controlled.

**Budget Adjustment (Amendment)** – A formal legal procedure utilized by the City to revise a budget during a fiscal year.

**Budget Calendar** – The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

**Budget Message** – The opening section of the budget document from the City Manager which provides the City Council and the public with a general summary of the most important aspects of the budget. Sometimes referred to as a “transmittal letter.”

**Budgetary Control** – The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

**Capital Improvement Program** - This is the City's plan to finance major infrastructure development and improvement. It is primarily funded through General Obligation bonds, Certificates of obligation and Revenue bonds.

**Capital Outlay** – An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: having an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belonging to one of the following categories – land, building, machinery and equipment, vehicles, or furniture and fixtures; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss. In the budget, capital outlay is budgeted as expenditures in all fund types.

**Capital Project Fund** – A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment, usually financed by the issuance of debt.

**Certificates Of Obligation** – Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

**Current Taxes** – Taxes levied and due within one year.

**Debt Service** - Payment of interest and principal on an obligation resulting from bond sales or lease-purchase agreements.

**Debt Service Fund** – A fund used to account for resources and expenditures related to retirement of the City's general obligation debt service, sometimes referred to as an “interest and sinking fund.”

**Department** - A major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

## Description of Funds

1. General Fund - Accounts for revenues and expenditures relating to the provisions of services to the City such as Police, Fire, Finance, Developments Services, Administrative Services, and Public Services. The basis of accounting employed is "modified accrual".
2. Regional Dispatch – Accounts for revenues and expenditures of the regional dispatch system. This entity provides 911 services to the cities of Cedar Hill, Duncanville and DeSoto. The basis of accounting employed is "full accrual".
3. Regional Jail – Accounts for the revenues and expenditures of the regional jail operation utilized by the cities of DeSoto and Lancaster. The basis of accounting employed is "modified accrual".
4. Debt Service Fund - Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The basis of accounting employed is "modified accrual".
5. Water and Sewer Fund - Accounts for all revenues and expenses relating to the operation of the water and wastewater system. The basis of accounting employed is "full accrual".
6. Hotel Occupancy Tax Fund - Accounts for revenues and expenditures relating to the use of hotel occupancy tax receipts. Because of the restricted types of uses allowed for these monies, they are accounted for in a separate fund. The basis of accounting employed is "modified accrual".
7. Park Development Corporation - Accounts for revenues received from 1/8 cent sales tax which is dedicated to park development within the city. The basis of accounting employed is "modified accrual".
8. Economic Development Fund - Accounts for revenues received from 3/8-cent sales tax, which is dedicated to economic development within the city. This is a pass through fund. These monies are paid, immediately upon receipt, to the DeSoto Economic Development Corporation that administers these funds. The basis of accounting employed is "modified accrual".
9. Police Seizure Funds - Accounts for the revenue and expenditures related to the award of monies or property by the courts or federal government to the police department. The funds are expended for specified police department purposes. The basis of accounting employed is "modified accrual".

10. Police Community Activity – Accounts for contributions and expenditures relating to building interpersonal relationships between the police department and the DeSoto community. The basis of accounting employed is “modified accrual”.
11. Joint City – School Grant – To account for the acquisition of equipment to enhance security at certain campuses in the DeSoto school system. The basis of accounting employed is “modified accrual”.
12. Juvenile Case Manager – To account for the revenues and expenditures involving the processing of juvenile cases. The basis of accounting employed is “modified accrual”.
13. Municipal Court Technology Fund – Money from court fees dedicated to financing technology initiatives for the Municipal Court function. The basis of accounting employed is “modified accrual”.
14. Municipal Court Security Fund - Money from court fees dedicated to financing security measures for the Municipal Court function. The basis of accounting employed is “modified accrual”.
15. Youth Sports Associations Fund – Accounts for the revenues and expenditures associated with the activities of the City’s youth sports associations. The basis of accounting employed is “modified accrual”.
16. Recreation Revolving Fund - Accounts for expenditures and revenues from various recreation functions. These revenues are dedicated to the expenditures required for the recreation activities. The basis of accounting employed is “modified accrual”.
17. Fire Training Fund - Accounts for the revenues and expenditures required to operate a fire training school. The basis of accounting employed is “modified accrual”.
18. Grant Fund - Revenues and expenditures directly attributable to various police and library grants. The basis of accounting employed is “modified accrual”.
19. Energy Management Fund - Accounts to fund all energy related expenditures and retain savings to pay debt service for the financing of energy related capital improvements. The basis of accounting employed is "modified accrual".
20. Senior Center Activity Fund – Accounts for the revenue and expenditures generated by senior center activities. The basis of accounting employed is "modified accrual".
21. Lone Star Library Grant - Accounts for grant funding and related expenditures to support city library operations. The basis of accounting employed is "modified accrual".

22. Health Facilities Development Corporation – This entity was formed to issue obligations to finance all or part of the cost of one or more health facilities and other expenditures pursuant to the Health Facilities Development Act. The basis of accounting employed is “modified accrual”.
23. Housing Finance Corporation – This was formed to issue obligations to finance all or part of the cost of one or more residential developments or home mortgages pursuant to the Texas Housing Finance Corporations Act. The basis of accounting employed is “modified accrual”.
24. Industrial Development Authority – This entity was formed to promote and develop commercial, industrial, manufacturing, and medical research enterprises in the City. The basis of accounting employed is “modified accrual”.
25. Fire Grant – To account for revenue and expenditures related to Homeland Security Grant Program. The basis of accounting employed is “modified accrual”.
26. Candle Meadow PID – To account for the revenue and expenditures of the Candle Meadow public improvement district. The basis of accounting employed is “modified accrual”.
27. Park Development Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, sales tax revenue bond principal and interest. The basis of accounting employed is “modified accrual”.
28. Fire PPE Replacement – To provide funding for ongoing replacement of protective gear for the Fire Department. The basis of accounting employed is “modified accrual”.
29. Fire Equipment Replacement Fund - Accounts for revenues and expenditures for the ongoing replacement of fire equipment. The basis of accounting employed is “modified accrual”.
30. Furniture Equipment Replacement Fund – Accounts for the replenishment of City office furniture. The basis of accounting employed is “modified accrual”.
31. Heliport Project Fund- Accounts for the establishment and construction of a heliport. The basis of accounting employed is “modified accrual”.
32. Parks and Pool Maintenance Funds – Accounts for the resources and expenditures related to the City’s park maintenance and pool maintenance programs. The basis of accounting employed is “modified accrual”.
33. Police Equipment Replacement Fund – Accounts for all resources and expenditures related to the equipment replacement program of the Police department. The basis

of accounting employed is “modified accrual”.

34. Facility Maintenance Fund – Accounts for all resources and expenditures related to the City’s long range facility maintenance program. The basis of accounting employed is “modified accrual”.
35. SWRCC Radio Replacement – Accounts for the financing and acquisition of replacement radio equipment for the Southwest Regional Communication Center. The basis of accounting employed is “modified accrual”.
36. Electronic Equipment Replacement Fund - Accounts for all revenue and expenditures related to upgrading the computer system for the city. The basis of accounting employed is “modified accrual”.
37. Streets, Alleys, Sidewalk Assessments Fund - Accounts for revenues and expenditures related to developer’s contributions. The basis of accounting employed is “modified accrual”.
38. Park Land Dedication Fund - Accounts for revenues and expenditures related to the purchase and improvement of the parks within the city. These funds are received from developers to improve the facilities used by the residential developments. The basis of accounting employed is “modified accrual”.
39. Street Maintenance - Accounts for funds transferred from the General Fund dedicated for street improvements. The basis of accounting employed is “modified accrual”.
40. Equipment Replacement Fund - This fund accounts for money dedicated to equipment replacement for the City of DeSoto. This fund accounts for all revenue and expenditures related to replacing property, plant and equipment greater than \$5,000 as required by the City’s vehicle replacement program. The basis of accounting employed is “modified accrual”.
41. 2007 Fire Station Improvements – This fund accounts for the revenues and expenditures involved in the construction and remodeling of Fire Station No. 1. The basis of accounting employed is “modified accrual”.
42. 2007 Park Improvements – To account for revenues and expenditures of the construction of Grimes North and Ernie Roberts park improvements. The basis of accounting employed is “modified accrual”.
43. 2008 Hampton Road Lighting – 2008 Bond Sale for Hampton Road lighting. The basis of accounting employed is “modified accrual”.

44. 2006 Intersection Widening – Accounts for the proceeds and expenditures associated with the expansion of the intersection of Pleasant Run Road and Westmoreland Road. The basis of accounting employed is “modified accrual”.
45. Service Center - Accounts for the sale of debt and the related expenditures of reconstructing the City’s service center. The basis of accounting employed is “modified accrual”.
46. 2004 Street Improvements Fund – To account for the revenues and expenditures associated with phase one implementation of the projects contained in Proposition One of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.
47. 2005 Street Improvements Fund – To account for the revenues and expenditures associated with phase two implementation of the projects contained in Proposition One of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.
48. 2006 Street Improvements Fund – To account for the revenues and expenditures associated with the final implementation phase of the projects contained in Proposition One of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.
49. 2007 Street Improvements Fund – To account for the revenues and expenditures associated with the construction of Cockrell Hill Road widening, sidewalk improvements, installation of traffic signals and Pleasant Run Road Bridge replacement. The basis of accounting employed is “modified accrual”.
50. Park Development – Accounts for the proceeds and expenditures for the bonds sold in May 1999. The basis of accounting employed is “modified accrual”.
51. 2001 Street Projects – This fund accounts for the sale of debt and the related expenditure of proceeds for the expansion of Polk Street from Pleasant Run to Belt Line Road and the expansion of Polk Street southward to the intersection of Parkerville Road. The basis of accounting employed is “modified accrual”.
52. Streets - To account for the sale of debt utilized for street reconstruction projects within the City. The basis of accounting employed is “modified accrual”.
53. 2004 Town Center Improvements – To account for the revenues and expenditures of Proposition 4 of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.

54. 2007 Town Center Catalyst (Fund 484) – To account for the financing and expenditures associated with the redevelopment of the Town Center facility. The basis of accounting employed is “modified accrual”.
55. Town Center East Side Landscaping – To account for the financing and expenditures associated with town center landscaping.
56. General Fund Capital Improvements – To account for the financing and expenditures of associated capital improvements.
57. Town Center Projects CO's – To account for the financing and expenditures associated with the redevelopment of the town center facility.
58. Town Center Remodel GO's – To account for the financing and expenditures associated with the re-roofing of the town center facility.
59. Water Meter Replacement Fund – To account for the financing and acquisition of the City's water meter replacement program. The basis of accounting employed is “modified accrual”.
60. Water & Sewer Capital Projects Fund - Accounts for funds transferred from the Water & Sewer Fund dedicated for water & sewer capital improvements. The basis of accounting employed is “modified accrual”.
61. Storm Drainage Utility Fund - Accounts for the revenues and expenses related to the Drainage Utility System. The basis of accounting employed is “full accrual”.
62. Meadows Parkway Drainage Improvements - Accounts for the construction of erosion control improvements at the Meadows Parkway bridge over Ten Mile Creek. The basis of accounting employed is “modified accrual”.
63. Storm Drainage Improvements – To account for the revenues and expenditures associated with the construction of drainage improvements. The basis of accounting employed is “modified accrual”.
64. Sanitation Fund - Accounts for the revenues and expenses related to solid waste operations. The basis of accounting employed is “full accrual”.
65. Library Revenue Fund - Accounts for funds raised for improving the DeSoto Library.  
The basis of accounting employed is “modified accrual”.

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing a service primarily through user charges.

Expenditures - Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Expenses - Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City's fiscal year is October 1 through September 30.

Franchise Fee - A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

Full-Time Equivalent (FTE) Position – A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds, sometimes called working capital in enterprise funds.

General Fund – The fund used to account for financial resources except those funds required to be accounted for in another fund. The general fund is tax supported and includes the operations of most City services, i.e., police, fire, streets, parks and recreation, and administration.

General Obligation Debt – Money owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenues provided from real property, which is assessed through the taxation power of the City.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Goal – A broad, general statement of each department's or division's desired social or organizational outcomes.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis of Accounting – A basis of accounting in which expenditures are accrued but revenues is recorded when “measurable” or as available for expenditure.

Municipal - Of or pertaining to a city or its government.

Object Code - The standard citywide classification of the expenditures such as office supplies or rental or equipment.

Objective – A specific statement of desired end, which can be measured.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled. The City's Charter and State law requires the use of annual operating budgets.

Operations and Maintenance Expenditures – Expenditures for routine supplies and maintenance costs necessary for the operation of a department of the City.

Ordinance – A formal legislative enactment of the City Council.

Payment-In-Lieu Of Taxes – A payment made to the City in lieu of taxes. These payments are generally made by tax exempt entities for which the City provides specific services. The City's water and wastewater utility fund provides these payments to the City's general fund because of the fund's exemption from property taxation.

Performance Measures - Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personal Services – Expenditures for salaries, wages and fringe benefits.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to maintained separately.

Tax Base – The total value of all real and personal property in the City as of January 1 each year, as certified by the Dallas County Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value.")

Tax Levy - The total revenues to be raised by ad valorem taxes for expenditures as authorized by the City Council.

Tax Rate - The amount of tax levied for each \$100 of valuation.

Taxes – Compulsory charges levied by the City for financing services performed for the common benefit.

Taxes Prior Years - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

**ORDINANCE**

**AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; AMENDING THE CODE OF ORDINANCES BY AMENDING APPENDIX A "FEE SCHEDULE" BY AMENDING ARTICLE 19.000, SECTION 19.200(a)(3) "VOLUME CHARGE" FOR WATER SERVICES; AMENDING THE CODE OF ORDINANCES BY AMENDING APPENDIX A BY AMENDING ARTICLE 20.000 "SEWER SERVICE CHARGES" BY AMENDING BASE RATE AND VOLUME CHARGE; PROVIDING FOR THE ADOPTION OF A CAPITAL IMPROVEMENT PLAN AND THE 2011-2012 WORK PLAN; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Manager of the City of DeSoto has submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City and providing a complete financial plan for 2011-2012; and

**WHEREAS**, the City Council has received the City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of DeSoto; and

**WHEREAS**, the City Council has conducted the necessary public hearings as required by law.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS:**

**SECTION 1.** That the proposed budget of the revenues and expenditures necessary for conducting the affairs of the City of DeSoto, said budget being in the amount of \$71,460,730 providing a complete financial plan for the ensuing fiscal year beginning October 1, 2011 and ending September 30, 2012, as submitted by the City Manager, attached hereto as Exhibit "A", be, and the same is hereby adopted as the Budget of the City of DeSoto for the fiscal year beginning October 1, 2011 and ending September 30, 2012.

**SECTION 2.** That the sum of \$71,460,730 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012.

**SECTION 3.** That the expenditures during the fiscal year beginning October 1, 2011 and ending September 30, 2012 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and the 2011-2012 Work Plan, unless otherwise authorized by a duly enacted Ordinance of the City.

**SECTION 4.** That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2010-2011 are hereby ratified, and the budget Ordinance for fiscal year 2010-2011, heretofore enacted by the City Council, be, and the same is hereby amended to the extent of such transfers and amendments for all purposes.

**SECTION 5.** That specific authority is given to the City Manager to make the following adjustments:

1. Transfer of budgeted appropriations from one account classification to another account classification within the same department.
2. Transfer of appropriations from designated appropriations to any individual department or activity.

**SECTION 6.** That all notices and public hearings required by law have been duly completed. The City Secretary is directed to provide a certified copy of the budget to the County Clerk of Dallas County for recording after final passage hereof.

**SECTION 7.** That the Code of Ordinances, Appendix A, Article 19.000, Section 19.200(a)(3) "Volume Charge" for water service of the City of DeSoto, Texas, be, and the same is hereby amended, effective for water services beginning October 1, 2011 in part to read as follows:

**"ARTICLE 19.000 WATER SERVICE CHARGES"**

**Sec. 19.200 Water Rates**

(a) Residential and Commercial.

...

(3) Volume Charge. The following volume charges shall be charged per 1,000 gallons of usage over the base rate in addition to the base rate.

Minimum volume charge over base rate: \$3.05 per first 1,000 gallons of usage.

Volume charge per 1,000 gallons of usage above first 1,000 gallons of usage:

1,001 – 15,000 gallons	\$3.05 per 1,000 gallons of usage*
15,001 – 30,000 gallons	\$3.80 per 1,000 gallons of usage*
Above 30,000 gallons	\$4.55 per 1,000 gallons of usage*
*cost per thousand gallons of water or fraction thereof	

...

**SECTION 8.** That the Code of Ordinances of the City of DeSoto, Texas is hereby amended by amending Appendix A, Article 20.000 "Sewer Service Charges" base rate and volume charge for sewer service to read as follows:

**"ARTICLE 20.000 SEWER SERVICE CHARGES"**

(a) Residential; Church; Public Schools. The monthly rates for sanitary sewer service will be based upon the individual customer's monthly water usage, as follows:

(1) Base Rate.

The base rate shall include 0 - 1,000 gallons of metered water usage.

Base Rate (minimum bill) - \$6.51.

(2) Volume Charge. A sewer volume charge of \$5.12 per 1,000 gallons of water usage over the base rate usage shall be charged in addition to the sewer base rate according to an average monthly water usage amount for the preceding winter months of December, January, February and March. This maximum sewer charge shall be calculated by dropping the two months of highest usage and averaging the remaining two months' usage. This fixed sewer volume charge shall remain in effect for one year only. The maximum sewer volume charge for new accounts shall be calculated on the basis of 7,000 gallons of water usage until such time as the average of the winter months can be calculated and billed on the first billing cycle thereafter.

(3) Senior Citizen Discount. Any residential customer with a sewer account with the City of DeSoto, age sixty-five or over on January 1 is entitled to a three dollar discount per month on their primary residence beginning the month following application with the utility billing department of the City of DeSoto.

(b) Multi-family and Mobile Homes. The monthly rates for sanitary sewer service will be based upon the individual customer's monthly water usage, as follows:

(1) Base Rate.

The base rate shall include 0 - 1,000 gallons of metered water usage.

Base Rate (minimum bill) - \$6.51

In all cases of multi-family or mobile home dwellings where more than one (1) residential living unit is supplied water measured through a single meter and the sewer service charge is made in connection therewith, not less than the minimum base rate charge provided herein of \$6.51 shall be made for each unit supplied water through such meter. The method of determining the number of units shall be by count. Each unit counted shall include 1,000 gallons base rate usage.

- (2) Volume Charge. A sewer volume charge of \$5.12 per 1,000 gallons of water usage over the base rate usage shall be charged in addition to the sewer base rate according to an average monthly water usage amount for the preceding winter months of December, January, February and March. This maximum sewer charge shall be calculated by dropping the two months of highest usage and averaging the remaining two months' usage. This fixed sewer volume charge shall remain in effect for one year only.
- (3) Senior Citizen Discount. Any residential customer with a sewer account with the City of DeSoto, sixty-five or over on January 1 is entitled to a three dollar discount per month on their primary residence beginning the month following application with the utility billing department of the City of DeSoto.

(c) Commercial and Industrial. The monthly rates for sanitary sewer service furnished to commercial and/or industrial customers within the corporate limits of the City will be based upon the individual customer's water or sewer usage, where the sewer produced by such customer is a normal strength wastewater (250 mg/BOD and 250 mg/l suspended solids) unless provided otherwise in this article, as follows:

- (1) Base Rate. The base rate shall include 0 - 1,000 gallons of metered water or sewer usage.

Base Rate (minimum bill) - \$6.51

- (2) Volume Charge. A sewer volume charge of \$5.12 per 1,000 gallons of water or sewer usage over the base rate shall be charged in addition to the sewer base rate.

(d) When City Does Not Supply Water. The charges set forth above are based upon the amount of water used, as measured by a single meter, in increments of one thousand (1,000) gallons. Where water is furnished to residential customers by other than the City, the charge for sewer shall be six dollars and fifty-one cents (\$6.51) per month per residential meter, plus a volume charge based on 7,000 gallons usage. All multi-family, commercial and industrial customers connected to the sanitary sewerage

system who have a source of water supply that is in addition to, or in lieu of, the City water supply must have a meter approved and tested by the water department on the source of water supply and the sewer base rate and volume charges as set forth hereinbefore shall be based on the sum of the volumes delivered by all sources of supply."

**SECTION 9.** That the Capital Improvement Plan and the 2011-2012 Work Plan are hereby adopted.

**SECTION 10.** That all provisions of the Ordinances of the City of DeSoto in conflict with the provisions of this Ordinance be and the same are hereby repealed, and all other provisions of the Ordinances of the City of DeSoto not in conflict with the provisions of this Ordinance shall remain in full force and effect.

**SECTION 11.** That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

**SECTION 12.** This Ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and charter in such cases provides.

**IT IS ACCORDINGLY SO ORDAINED.**

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THE 20<sup>TH</sup> DAY OF SEPTEMBER, 2011.**

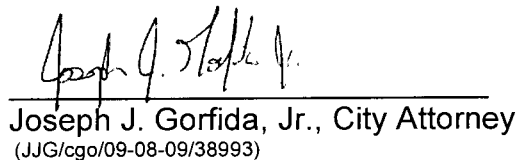
**APPROVED:**

  
Carl O. Sherman, Mayor

**ATTEST:**

  
Laura Hallmark, City Secretary

**APPROVED AS TO FORM:**

  
Joseph J. Gorfida, Jr., City Attorney  
(JJG/cgo/09-08-09/38993)



# **CITY OF DESOTO, TEXAS**

## **BOND RATINGS AND INVESTMENT POLICY**

### **RATINGS**

AA      Fitch IBCA  
AA-     Standard and Poor's Ratings Group

### **Summarized Investment Policy**

Under Texas law, the City is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity. The policies address investment diversification, yield, maturity, and the quality and capability of investment management; and that includes a list of authorized investments for City funds. The written investment policies also address the maximum allowable stated maturity of any individual investment and the maximum average dollar- weighted maturity allowed for pooled groups. All City funds invested consistent with a formally adopted "Investment Strategy Statement" that specifically addresses each fund investment. Each Investment Strategy Statement will describe its objectives concerning: (1) suitability of investment type, (2) preservation and safety of principal, (3) liquidity, (4) marketability of investment, (5) diversification of the portfolio and (6) yield.

Under Texas law, City investments must be made "with judgement and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." At least quarterly the investment officers of the City shall submit an investment report detailed; (1) the investment position of the City, (2) that all investment officers jointly prepared and signed the report, (3) the beginning market value, any additions and changes to market value and the ending value of each pooled fund group, (4) the book value and market value of each separately listed asset at the beginning and end of the reporting period, (5) the maturity date of each separately invested asset, (6) the account or fund or pooled fund group for which each individual investment was acquired, and (7) the compliance of the investment portfolio as it relates to: (a) adopted investment strategy statements and (b) state law. No person may invest City funds without express written authority from the City Council.

# History of DeSoto

DeSoto is one of the oldest settlements in North Texas. It was in 1847, just eleven years after Texas won its independence from Mexico, that families first settled in the area that is now DeSoto. Curtis Parks, one of the first settlers in the DeSoto area, built his home in 1847. He came from Indiana with his wife Amelia. A few of the other early settler families to the area were Thomas Chesier, Zebedee Heath, Otway B. Nance, Allen Q. Nance, F. M. Hamilton, and John P. Voorhies.

Around the year 1848, T. J. Johnson, fresh from Tennessee, built a tiny general merchandise store near the "crossroads." This crossroads was located where one road (just a wagon trail in those days) went from Dallas to the Shiloh community in Ellis County. Another trail crossed the road, running east and west, from Lancaster to Cedar Hill. This crossroads is now known as Belt Line and Hampton.

In 1881, a post office was established and the settlement was given the name of DeSoto in honor of Dr. Thomas Hernando DeSoto Stewart, a beloved doctor dedicated to the community. During those early years DeSoto remained a farming community and not much changed until the 1940s.

After World War II the area began to grow, as did all of the towns and cities in Dallas County. Because of growth that the community was experiencing, the people felt the need to incorporate in order to improve an inadequate water distribution system. On February 17, 1949, a petition signed by 42 eligible voters was presented to Dallas County Judge W. L. Sterrett requesting an election for incorporation. The election was held on March 2, 1949, with 50 votes in favor of incorporation and 2 opposed. On March 3, 1949, the results of the election were entered into the records of the Commissioners Court of Dallas County, thereby creating the City of DeSoto. On March 15, 1949, a City Officers election was held. Wayne A. Chowning was elected mayor, and T.O. Hash, Malcolm Hamm, S.I. Vaughn, Roy E. Spurgin and A. P. Bagby were elected councilmen (aldermen at that time.)

The first called City Council meeting was held at the schoolhouse on E. Belt Line Road on March 17, 1949 with C. H. Estes appointed as City Secretary. It was determined that the City of DeSoto had a population of approximately 400. Thus, DeSoto became the nineteenth organized municipality in Dallas County. Since its incorporation, 19 mayors have served DeSoto including:

W. A. Chowning	Willis Dawson	Floyd Huffstutler
J. B. Wadlington	E. G. Anderson	John Campbell
L. C. Zeiger	L. C. Moseley	H. H. Chandler
Roy Orr	Dr. Robert Nunneley	Charles Harwell
Durward Davis	Willis Russell	Ernest Roberts
David Doyle	Richard Rozier	Michael Hurtt
		Bobby Waddle

The City of DeSoto celebrated the 50<sup>th</sup> anniversary of its incorporation on March 3, 1999.

# City of DeSoto

## Top Ten Taxpayers 2011 Tax Year

<u>Taxpayer Name</u>	<u>Type of Business</u>	<u>2011 Assessed Value*</u>	<u>Percentage of Total Assessed Value**</u>	<u>Percentage of Top Ten Taxpayers to Assessed Value</u>
Solar Turbines Inc.	Manufacturing	\$140,989,040	4.63%	37.85%
McGraw Hill Education	Manufacturing	83,008,530	2.73%	22.29%
Wal-Mart Stores Texas	Retail	34,003,270	1.12%	9.13%
Oncor Electric Delivery	Utility	23,301,470	0.77%	6.26%
Cintas Corporation	Retail	19,285,510	0.63%	5.18%
DeSoto Apartments LTD	Apartments	15,975,000	0.52%	4.29%
DeSoto Ridge Apartments LTD	Apartments	14,212,730	0.47%	3.82%
Shaw Feddern LP	Senior Living	14,180,430	0.47%	3.81%
MaClay Carlin DeSoto LTD	Shopping Center	13,973,220	0.46%	3.75%
WRH Mt. Vernon, Inc.	Apartments	13,526,680	0.44%	3.63%
<b>TOTAL</b>		<b>\$372,455,880</b>	<b>12.23%</b>	<b>100.00%</b>

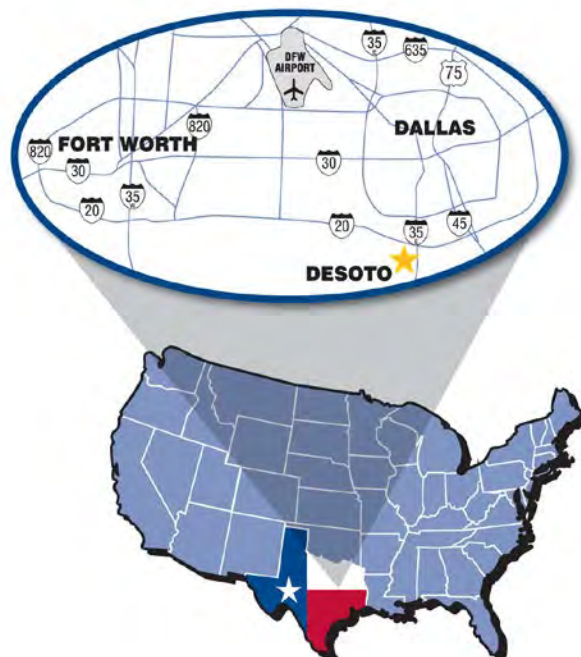
\*Before Qualified Exemptions and/or Abatements

\*\*As compared with the 2011 certified market value provided by DCAD of \$3,044,827,450

Data Compiled by the Dallas County Tax Office

## Location

The City of DeSoto, TX, is located in the Central Time Zone in southern Dallas County. DeSoto is part of the Dallas/Fort Worth Metroplex, which consists of twelve counties and over 200 cities and towns, including Dallas and Fort Worth. The DFW Metroplex is home to 5.7 million people and covers 9,249 square miles. Its economy is one of the healthiest in the country due to its central location, DFW International Airport and other transportation resources, 22 Fortune 500 company headquarters, and an extremely diversified economic base.



## Travel Times

All locations in DeSoto can be reached within 15 minutes.  
DeSoto is also easily accessible from all parts of the Dallas-Fort Worth Metroplex via nearby major highways.

<u>Destination</u>	<u>Miles</u>	<u>Travel Time</u>
DFW International Airport	31 miles	35 minutes
Dallas Love Field Airport	18 miles	22 minutes
Dallas Executive Airport	5 miles	8 minutes
Downtown Dallas	12 miles	15 minutes
Downtown Fort Worth	32 miles	35 minutes

## Access

## Highways

DeSoto is strategically positioned to all major highway and Interstate connections in the DFW Metroplex.

## East-West

IH 20, located less than a mile north of DeSoto, provides direct access to Tyler and Shreveport, east of the Metroplex and Fort Worth to the west. IH 30, accessible via IH 20 & IH 635, provides direct access to Little Rock.

## North-South

DeSoto offers 4 miles of frontage along the west side of Interstate 35E (NAFTA). IH 35E extends southward to Austin and San Antonio and northward to Oklahoma City and Kansas City. U.S. Highway 67 intersects DeSoto on the west at Wheatland Road and IH 35E to the north in Dallas.

### Air Service

## DFW International Airport

Dallas/Fort Worth International is ranked as the third busiest airport in the world and serves more than 60 million passengers with nearly 1,900 flights per day. DFW provides nonstop service to 36 international and 133 domestic destinations. Flying times to any major North American city takes less than four hours.

## Dallas Love Field

Dallas Love Field is served by three airlines (Southwest, American/American Eagle & Continental Express) offering passenger service to U.S. locations.

## Dallas Executive Airport

Dallas Executive Airport is a public commercial airport serving local businesses. Facilities include a 6,451 ft. concrete/asphalt runway, fixed base operations and instrument landing system.

## Lancaster Municipal Airport

This reliever airport fronts the south side of Belt Line Road east of IH 35E. The 5,000 ft. asphalt runway is capable of accommodating single engine as well as large corporate aircraft.

## DeSoto Population Growth

<u>Year</u>	<u>Population</u>	<u>Percent Increase</u>
2000	37,646	-
2001	38,100	1.2%
2002	39,550	3.8%
2003	41,100	3.9%
2004	43,300	5.4%
2005	45,500	5.1%
2006	47,600	4.6%
2008	48,100	1.0%
2010	49,047	1.9%

Source: North Central Texas Council of Governments and Claritas, Inc., June 2011

## Regional Population Growth

<u>Year</u>	<u>Dallas County</u>	<u>DFW MSA</u>	<u>MSA Increase</u>
2000	2,218,899	5,161,544	-
2001	2,244,768	5,353,277	3.7%
2002	2,268,150	5,478,438	2.3%
2003	2,285,600	5,585,715	2.0%
2004	2,305,850	5,694,788	2.0%
2005	2,330,050	5,823,043	2.3%
2006	2,397,350	6,003,967	3.1%
2010	2,368,139	6,447,615	6.8%

Source: U.S. Bureau of Census, Real Estate Center at Texas A&M University and North Central Texas Council of Govts.

## DeSoto Household Growth

### Total Households in DeSoto

<u>Year</u>	<u>Households</u>	<u>Percentage Increase</u>
2000	13,010	-
2003	14,440	11%
2006	16,611	15%
2008	18,340	10%
2010	19,488	6%

Source: U.S. Bureau of Census, North Central Texas Council of Governments, and Claritas, Inc., June 2011

<b>2010 Est. Average Household Income</b>	<b>\$ 82,311</b>
<b>2010 Est. Median Household Income</b>	<b>\$ 78,020</b>
<b>2010 Est. Per Capita Income</b>	<b>\$ 28,375</b>

## DeSoto Age & Education

<u>Age Range</u>	<u>Percent of Total Population</u>
00 to 20 years old	32.1 %
21 to 44 years old	30.1 %
45 to 59 years old	23.4 %
60 to 65+ years old	14.4 %
Total	100.00 %

Source: Claritas, Inc., June 2011

<b>Average Age</b>	35.9 years
<b>Median Age</b>	38.2 years
<b>Population Age 25+ High School Degree or Higher:</b>	88.6
<b>Population Age 25+ Associate's Degree or Higher:</b>	38.0

## Property Tax Rates

2011 Ad Valorem Tax Rates (Per \$100 Assessed Value)

Property in **DeSoto Independent School District**

City of DeSoto 0.73512

DeSoto ISD 1.49

Dallas County 0.567214

Total 2.766944

Property in **Dallas Independent School District**

City of DeSoto 0.70973

Dallas ISD 1.199643

Dallas County 0.567214

Total 2.476587

The City of DeSoto includes property in three school districts. Only a limited area is in the Duncanville Independent School District.

The State of Texas does not assess an ad valorem property tax at this time.

## Sales Tax Rates

State Sales Tax 6.250 %

City of DeSoto 1.000 %

Parks .125 %

Property Tax Relief .500 %

Economic Development .375 %

Total 8.250 %

Source: Texas Comptroller of Public Accounts

## Property Tax Exemptions

Residence homestead exemptions for 2011 are listed below. Applications for the exemptions are required to be filed in a timely manner.

	<u>City of DeSoto</u>	<u>DeSoto ISD</u>
Homestead	None	\$15,000
Over 65	\$30,000	\$25,000
Disabled Person	\$25,000	\$25,000

## Corporate Franchise Tax

A corporate franchise tax is levied in Texas in place of a corporate income tax. The tax is levied on businesses organized in the corporate form in Texas. Corporations are taxed at the rate of the greater of \$2.50 per \$1,000 of net taxable capital or 4.5% of net taxable earned surplus.

## Income Tax

The State of Texas does not impose a personal or corporate income tax.

## Hotel/Motel Occupancy Tax

In the State of Texas, the hotel/motel occupancy tax is 6% with individual cities having the option to add up to 7% tax. The total hotel/motel tax in the City of DeSoto is 13%.

## DeSoto Workforce

### DeSoto Civilian Labor Force Estimate

Civilian Employed	24,987
Civilian Unemployed	1,074
Not in Labor Force	9,433
Unemployment Rate	3.03%

Source: Claritas, Inc., June 2011

## DFW MSA Workforce

### Dallas/FW MSA Civilian Labor Force

Civilian Employed	3,013,775
Civilian Unemployed	139,255
Unemployment Rate	4.4%

Source: Texas Workforce Commission (Tracer2), June 2011

## Top Employers in DeSoto

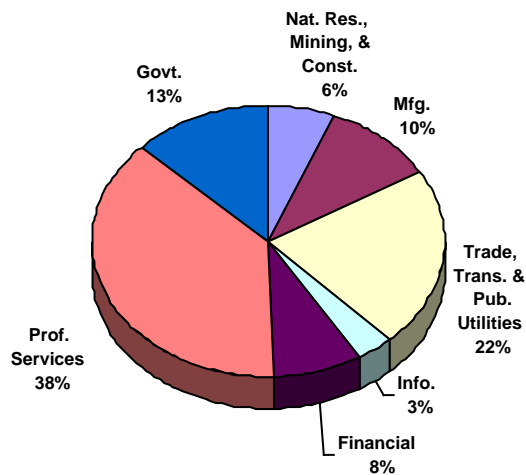
The largest employers in DeSoto include retailers, manufacturers, health care providers, a publisher and governmental organizations.

<u>Name</u>	<u>Business</u>	<u>Employment</u>
DeSoto ISD	Public Education	924
City of DeSoto	City Government	356
DIAB	Manufacturer	325
Solar Turbines, Inc.	Manufacturer	300
Marten Transport	Distribution/Logistics	300
Wal Mart Distribution	Distributor	240
Williamsburg Village	Healthcare	210
McGraw-Hill	Publishing	155
Cintas	uniforms	100
Tom Thumb	Grocery	150
Albertson's	Grocery	126
Kroger	Grocery	125
DW Distribution Inc.	Distributor	124
Park Manor	Nursing Home	124
ZEP Manufacturing	Manufacturer	118
MCM Grande`	Motel	102
The Cedars	Mental Health Center	100
Cracker Barrel	Restaurant	100
Fashion Glass & Mirror	Manufacturer	86
U.S. Concrete	Manufacturer	85

Source: DeSoto EDC, 2010

The DFW Metroplex labor force brings diversified skills to the marketplace. 2006 non-farm employment in the DFW MSA totals **2,970,100** in various NAICS Sectors.

<u>Industry</u>	<u>Employment Estimate</u>
Natural Res., Mining & Construction	182,600
Manufacturing	304,800
Trade, Transportation & Public Utilities	643,900
Information	95,500
Financial, Insurance & RE	239,800
Professional & Business Services	1,125,200
Education & Health Services	
Leisure & Hospitality	
Other Services	
Government	378,300
<b>Total Non-Agricultural</b>	<b>2,970,100</b>



Source: Greater Dallas Chamber/The Perryman Group

## Utilities

### Electric Power

### **Oncor Electric Delivery**

Transmission Voltage: 69 KV 138 KV 345 KV

Service Voltage: 120/208 120/240 240/480 277/480

Reliability: 99.973948

*The City of DeSoto is in an area of Texas designated by the Public Utility Commission of Texas as 'open to competition'. While Oncor Electric Delivery provides the transmission & distribution services, each customer can choose a preferred Retail Electric Provider. See [www.powertochoose.com](http://www.powertochoose.com) for more information.*

### Natural Gas

### **Atmos Energy**

Distribution: 30 in. transmission lines, 720 psi pressure

Distribution Pressure: 55 MAOP

BTU content per cubic foot: 1,050

### Water

### **City of DeSoto**

Source: Contract with Dallas Water Utilities

Maximum System Capacity (Daily): 26.0 M gallons

Maximum Use To Date (Daily): 14.75 M gallons

Pressure on Mains: 80 psi

Size of Mains: 6 in., 8 in., 12 in., 16 in., 24 in., 30 in.

Storage Capacity: 18.0 M gallons

### Sewer

### **City of DeSoto**

Source: Contract with Trinity River Authority

Maximum System Capacity (Daily): 24 M gallons

Maximum Use To Date (Daily): 10 M gallons

### Telephone

### **Southwestern Bell, AT&T & others**

### Cable TV

### **Time Warner**

### Trash Collection

### **Private contractor**

### Broadband

### **Time Warner, AT&T**

## Community Services

### Health Care

Hospitals	2	Beds	281
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Psychiatric Hospitals	2	Beds	127
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Nursing Homes	4	Beds	571
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Senior Living Centers	5	Units	769
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### Newspapers

Focus Daily News	Published twice weekly
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The Dallas Morning News	Published daily
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### Banks

Bank of America

Bank of DeSoto

Chase

Comerica

First National Bank

Guaranty Federal

Inwood National Bank

Wells Fargo

### Hotels/Motels

520 Total Rooms

Best Western

MCM Grande`

Red Roof Inn

Holiday Inn Express

Hampton Inn

Marriott TownPlace Suites

### Fire Insurance Rating

ISO Rating: 2

### Freight Carriers

Over 50 motor freight carriers and 5 parcel service providers serve the City of DeSoto.

## City Government

Type Government:	Council/Manager
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Number on City Council:	7
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Police Personnel:	68
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Fire Personnel:	60
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Incorporated:	1949
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Total City Employees:	364
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Total Annual Budget:	\$29,760,521*
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Land Area (square miles):	21
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\* FY 2011 budget revenue

Source: City of DeSoto

## Education

### DeSoto Independent School District

DeSoto ISD is a small, suburban **recognized** district encompassing 23 square miles serving approximately 8,700 students in the communities of DeSoto, Glenn Heights and Ovilla with twelve campuses.

The district continues to grow, adding approximately 300 students per year, and enjoys small town support of academics and athletics, along with taxpayer support for upgraded facilities, technology and instructional support. The most recent bond was passed in 2005 for a total amount of \$115 million to build two new schools, renovate and expand the high school, upgrade several existing campuses and provide for technology and land purchases for future growth.

The district vision, mission, values, goals and objectives are clearly defined - all part of the *Academic Excellence by Design* framework focusing on the 'main thing' – student learning. The district and community have bonded to develop a system of schooling where all students are expected to graduate with character, intellectual preparedness and personal leadership as outlined in the district's *Portrait of a Graduate*.

To that end, all campus, department and district improvement plans provide opportunities for students to achieve. Every school provides outstanding academic instruction supported by pyramids of instructional intervention, enrichment, behavior intervention and privileges.

**The achievements of DeSoto ISD students have been remarkable:**

- The district as a whole is rated Recognized
- The Freshman Campus is one of twelve Top Transitional Texas High Schools in the state
- Six students have received prestigious military appointments in past two years; and five students have been recognized in the National Merit Scholarship Program, including a 2010 National Merit Scholar graduate
- The DeSoto ISD has achieved above state average Advanced Placement Participation, Graduation Rates, Attendance Rates and SAT/ACT Scores
- The District's Band, Choir and ROTC programs compete nationally every year. Athletics programs are competitive annually in 5A State playoffs for football, boys and girls basketball and track & field - including 2007 Girls 5A Track & Field State Champions and Boys 4x400 relay State Champions
- DeSoto ISD is the recipient of the largest mentoring grant in the nation

## Education

### Facilities

Elementary (Pre K - 5)	Woodridge Elementary Cockrell Hill Elementary Frank D. Moates Elementary Northside Elementary Ruby Young Elementary Amber Terrace Elementary The Meadows Elementary
Middle School (6 – 8)	DeSoto East Middle School DeSoto West Middle School McCowan Middle School
High School (9 – 12)	DeSoto Freshman Campus DeSoto High School

### Private Schools

Arbor Acre Preparatory	Cross of Christ Lutheran
Ashbury Acad. Montessori	DeSoto Private School
Brook Hollow Christian	Grace Christian Academy
Calvary Christian	Park Ridge Academy
Cambridge Square Private	Southport Private School
Canterbury Episcopal	Trinity Christian School
Turning Point Christian Academy	

## DeSoto Incentives

Economic development incentives are used to encourage industrial and commercial retail/office business growth and development in DeSoto.

### Tax Abatement

100% Tax abatement may be available for up to 10 years on new real property improvements, machinery, and/or equipment for qualifying businesses. Minimum requirements are: An investment of \$1.0 million for new construction or development, or an investment of \$1.0 million for expansion of an existing facility or investment in machinery and/or equipment. Application for abatement is required prior to the commencement of construction or purchase of business personal property.

### Triple Freeport Equivalency

Under Section 380 of the Local Texas Government Code, the City may grant cash rebates to a business to equal up to 100% of the value of the taxed freeport inventory. Inventory must first qualify for freeport through the Dallas Central Appraisal District and the Dallas ISD.

### Infrastructure Participation

The DeSoto EDC will consider offering full or partial financial assistance to build and/or improve roads, install utilities, and upgrade infrastructure to encourage business growth and development in DeSoto.

### Sales Tax Rebates

The City of DeSoto will consider refunding a portion of the sales tax applicable to sales made by desired retail establishments in designated neighborhood empowerment zones.

### Economic Development Cash Grants

Grants may be available to new, expanding, and relocating companies which are planning to make a new investment in DeSoto. Grants are screened by the incentive application submitted and a return on investment analysis. These grants may be used to renovate existing facilities, pay any associated construction fees, buy down the price of land, prepare the site, conduct engineering studies, or pay for any other activity necessary for a new, expanding, or relocating business.

## Contact

### Mr. Randal Levingston

DeSoto Economic Development Corporation  
211 E. Pleasant Run Road  
DeSoto, TX 75115

Phone: 972-230-9611  
Fax: 972-230-9670  
Website: [www.dedc.org](http://www.dedc.org)  
E-Mail: [rlevingston@dedc.org](mailto:rlevingston@dedc.org)

## DeSoto Advantages

DeSoto offers a competitive advantage for new, relocating, and expanding businesses. The combination of quality of life amenities and economic benefits produces an environment conducive to personal fulfillment and business prosperity.

### Developed Industrial Park

More than 400 acres of land are available for industrial and commercial development within the DeSoto Eagle Industrial and Business Park. Hillwood's Crossroads Trade Center in the Industrial Park offers 1.8 million square feet of build-to-suit distribution or light industrial space for lease at Centre Park Blvd and IH-35E.

### Low Cost Land Prices

Commercial and industrial sites are 'shovel-ready' for about \$1.00 .58 - \$1.50 per sf. Retail and office sites along Interstate 35E are \$6 - \$8.00 per sf, and similar sites with frontage along major thoroughfares within the city are \$3 - \$7.00 per sf.

### Convenient Interstate and Highway Access

DeSoto has 4 miles of frontage on Interstate 35E (NAFTA) and is less than 1 mile south of Interstate 20 and 1 mile east of US Hwy 67. Texas FM 1528 (Belt Line Road) runs east & west through DeSoto, connecting U.S. Hwy 67 to IH-35E. DeSoto also has quick access to U.S. Hwy 175 and IH-30 via connections to IH-20 and IH-635. The Dallas Central Business District can be reached in 15 minutes and DFW International Airport is only 35 minutes away.

### Dynamic and Growing Local Economy

DeSoto's population is greater than 47,600, a 26% growth rate since 2000, with an increase of 24% in the number of households during that same time. The number of building permits issued has steadily risen, and new construction totaled over \$117 million for FY 2005-2006.

### Plentiful Labor Supply

The Dallas/Fort Worth Metroplex (MSA) employs a labor force of more than 3,013,775 workers. DeSoto draws from the skilled labor force, and over thirty five universities and community colleges in the Dallas/Fort Worth Metroplex.

### Aggressive and Flexible Incentives

The DeSoto Economic Development Corporation is committed to supporting new and expanding companies by creatively customizing incentive packages based on individual business needs.

# CITY OF DESOTO, TEXAS

## MISCELLANEOUS STATISTICS

### YEAR ENDED SEPTEMBER 30, 2011

Date of Incorporation	1949
Form of Government	Home Rule Charter, Council/Manager
Land Area	21 square miles
Number of Households	20,039
Lane miles of Streets	491
Miles of Alleys	96
Fire Protection:	
Number of Stations	3
Number of Fire Fighters and Officers	69
Support Personnel	1
Police Protection:	
Number of Stations	1
Number of Police and Officers	71
Support Personnel	14
Education:	
Elementary Schools	7
Middle Schools	3
Freshman Campus	1
High School	1
Average Daily Attendance	9,211
Municipal Water Departments:	
Water Pumping Capacity	18 mgd
Elevated Water Storage	5 mg
Ground Storage	13 mg
Recreation and Culture:	
Number of Parks	21 with 512 acres
Number of Libraries	1
Public Swimming Pools	1
Employees - Full and Part-time	356

**DESOTO**

